1989-90
Public Accounts
Volume I

FINANCIAL STATEMENTS
AND
SUPPLEMENTARY SCHEDULES

FOR THE FISCAL YEAR ENDED
MARCH 31, 1990

PROVINCE OF
BRITISH COLUMBIA
MINISTRY OF
FINANCE AND
CORPORATE RELATIONS

HON. MEL COUVELIER
Minister of Finance and Corporate Relations

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The Honourable DAVID C. LAM, C.M., B.A., M.B.A., LL.D.
Lieutenant Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1990.

MEL COUVELIER
Minister of Finance
and Corporate Relations

Ministry of Finance
and Corporate Relations
Victoria, British Columbia
September 30, 1990

September 30, 1990
Victoria, British Columbia

The Honourable MEL COUVELIER
Minister of Finance and Corporate Relations

SIR: I have the honour to submit herewith the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1990.

Respectfully submitted,

ALAN J. BARNARD
Deputy Comptroller General
Acting for the Comptroller General

ORDER OF PUBLIC ACCOUNTS

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GOVERNMENT OF THE PROVINCE OF BRITISH COLUMBIA
INTRODUCTION TO THE PUBLIC ACCOUNTS

The Public Accounts are the documents that contain the audited financial statements of the government and other financial information presented to the Legislative Assembly to show compliance with the various statutory authorities. The government's financial statements are prepared in accordance with the accounting policies described in this Introduction and on a basis consistent with that of the preceding year, except where a change or variation is explicitly described in the Significant Accounting Policies section below.

Statement of Responsibility

Responsibility for the integrity and objectivity of the financial statements rests with the government. The financial statements are prepared by the Comptroller General under the direction of the Treasury Board, pursuant to section 8 (2) of the *Financial Administration Act,* in accordance with the government's stated accounting policies and principles. Each financial statement covers the fiscal year of the government, which is from April 1 to March 31 of the following year.

The government carries on its activities through a variety of appropriations, special funds, corporations and agencies. The financial statements are, therefore, prepared to incorporate various levels of activity under its authority:

GENERAL FUND = GENERAL FUND FINANCIAL STATEMENTS (MAIN OPERATING ACCOUNT AND SPECIAL ACCOUNTS)— SECTION A OF PUBLIC ACCOUNTS

GENERAL FUND + **SPECIAL FUNDS** (Funds earmarked for specific purposes.) = COMBINED FINANCIAL STATEMENTS (CONSOLIDATED REVENUE FUND)— SECTION B OF PUBLIC ACCOUNTS

GENERAL FUND + **SPECIAL FUNDS** (Funds earmarked for specific purposes.) + **GOVERNMENT ORGANIZATIONS AND ENTERPRISES** = CONSOLIDATED FINANCIAL STATEMENTS— SECTION C OF PUBLIC ACCOUNTS

The Public Accounts, which are in two volumes, contain the following financial statements:

- *Section A General Fund Financial Statements* — these statements contain the operating activities of the government including special accounts.
- *Section B Combined Financial Statements* — these statements include the accounts of the Consolidated Revenue Fund, combining the activities of the General Fund (main operating account and special accounts), with funds earmarked for specific purposes, Special Funds.

- *Section C Consolidated Financial Statements* — these statements have been prepared to disclose the economic impact of the government's activities. They aggregate the Consolidated Revenue Fund and Government Organizations and Enterprises.
- *Section D Supplementary Schedules to the Financial Statements* — this section contains schedules which support the information presented in the province's General Fund financial statements. Section D also contains Detailed Ministry Expenditures — this section contains details of expenditures by ministerial appropriations, together with an analysis of statutory appropriations and Special Accounts and Funds transactions.
- *Section E Detailed Schedules of Payments* — this section contains detailed schedules of salaries, wages, travel expenses, grants and other payments.
- *Section F Financial Statements of Government Organizations and Enterprises*— this section contains the latest audited financial statements of Government Organizations and Enterprises. A summary of financial information for those other entities subject to the *Financial Information Act* is also incorporated in Section H.
- *Section G Financial Statements for various Trust Funds* — this section contains the latest audited financial statements of the pension, superannuation and long-term disability funds administered by the government. A summary of financial information for Trust Funds is included in this section.
- *Section H Summaries of Financial Statements of Corporations and Agencies to which the Financial Information Act applies* — this section contains summaries of the financial statements of Corporations, Associations, Boards, Commissions, Societies and Public Bodies required to report under the *Financial Information Act* (S.B.C. 1985, chapter 8, section 2) and not included in Section F.

The financial statements included in Volume I comprise the following.

- *Balance Sheet* — a statement of financial position, showing recorded assets and liabilities, with the residual difference being net equity. In addition to the recorded assets, the province owns a significant number of other assets: fixed assets, including highways, bridges, ferries and Crown land, which includes parks, forests and all other publicly held land in the province.
- *Statement of Revenue and Expenditure* — a statement summarizing the items of revenue and expenditure for the fiscal year. The net revenue or expenditure for a year represents the change in net equity for the same period.
- *Statement of Changes in Cash and Temporary Investments* — a statement showing how the operating transactions (being those expenditures and other transactions which affect operating results) and financing transactions (being those transactions such as loans which affect the financial position but not the operating results) have affected the cash and temporary investments position of the government.
- *Notes and Supplementary Statements to Financial Statements* — these provide additional information on the amounts included in the financial statements and they form an integral part of the financial statements.

Significant Accounting Policies

BASIS OF ACCOUNTING

The accrual basis of accounting is used, which is specifically expressed as follows:

Revenue

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis. Revenues from Crown corporations are recognized when cash transfers are received or when dividends are declared.

Expenditure

All expenditures, including the cost of fixed assets, are recorded for goods and services received during the year. Grants (which include forgivable loans) are recorded as expenditure when disbursement of the funds has been authorized. Contributions are recorded as expenditure at the earlier of:

(i) the date payment has been authorized; or,
(ii) the date on which performance conditions are achieved by the recipient under provisions of a statute, contract or agreement.

Recoveries of expenditure may be recorded as a credit to the appropriate expenditure account when:

(i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
(ii) provision for them has been approved through the Estimates; and
(iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets

All assets are recorded to the extent that they represent cash and claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets, not including special purpose buildings, are reported as expenditures at the dates of inception of the leases.

Liabilities

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end, including probable losses on loan guarantees issued by the government.

Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end, and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized foreign currency gains and losses on long-term, fixed-term monetary assets and liabilities are reported as deferred charges and amortized over the remaining terms of the related items on a straight line basis.

Non-monetary assets and liabilities are translated at historical rates of exchange.

Valuation Allowances

Valuation allowances, such as provisions for doubtful accounts and provisions for reduction in value of investments, are reported as non-operating transactions on the statement of revenue and expenditure. Personal and corporate income tax are recorded net of tax credits and adjustments which are based upon revised assessments of actual tax revenue of previous taxation years. Tax credits and adjustments are not considered valuation allowances.

SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year-end relating to the previous year are included in accounts payable.

Temporary investments include short-term investments recorded at the lower of cost or market value.

Temporary investments consist mainly of units in the Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, or market value. Income attributed to the units represents the unitholders' share of interest earned by the portfolio and is realizable by unitholders upon the sale of units.

Accounts Receivable

All amounts receivable (including any trade receivables from Crown corporations and agencies) at the year-end for work performed, goods supplied or services rendered are recorded as revenue or recoveries of the fiscal year. Provision is made where collectibility is considered doubtful.

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Property under development, which will eventually be sold to outside parties, is recorded at the lower of cost or net realizable value.

Investments In and Amounts Due From Crown Corporations and Agencies

Investments in and amounts due from Crown corporations and agencies represent long-term investments and amounts due, other than trade receivables, and are recorded at cost unless significant prolonged impairment in value has occurred, in which case they are written down to recognize this loss in value. If, in periods subsequent to recognizing this impairment, the value of the investment is restored, the investment is written up to the lesser of restored value or original cost.

Loans, Advances and Other Investments

Loans, advances and other investments are recorded at cost less adjustment for any prolonged impairment in value.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

Fiscal Agency Loan Program

Fiscal Agency Loan Program consists of loans made to government bodies, and cash and temporary investments set aside for the specific purpose of loaning to government bodies. Loans are recorded at maturity value less unamortized discounts and sinking fund balances. Discounts are amortized on an effective yield basis.

Other Assets

Other assets include prepaid program costs. Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year. These costs also include inventories of operating materials held in the Purchasing Commission and Queen's Printer warehouses pending distributions in a subsequent fiscal year.

Also included in other assets are certain deferred charges.

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and Crown land comprised of parks, forests and all other publicly held land in the province, not including property under development, are recorded at a nominal value of $1.

Accounts Payable and Accrued Liabilities

All amounts payable (including trade payables to Crown corporations and agencies) for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations, Agencies and Funds

Amounts due to Crown corporations, agencies and funds represent liabilities incurred, other than trade payables, which are payable in the following year.

Deferred Revenue

Deferred revenue represents amounts received or receivable prior to the year-end relating to revenue that will be earned in subsequent fiscal years.

Public Debt

Public debt represents direct debt obligations for the purposes of the Government of British Columbia and the Fiscal Agency Loan Program. These obligations are recorded at principal less unamortized discounts and sinking fund balances where applicable. Discounts are amortized on an effective yield basis.

Guaranteed Debt

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of provincial Crown corporations, which has been explicitly guaranteed or indemnified by the government, under the authority of a statute, as to net principal or redemption provisions. Provision is made where probable losses can be reasonably estimated.

A provision shall be established representing the probable losses on loan guarantees issued by the government. The amount of the provision shall be determined by the loss experience of the guarantee program and shall be sufficient to meet the expected payout of the guarantee to the lender. The provision shall be recorded as an expense in the year the guarantee is issued and shall be adjusted as necessary to ensure it equals the expected payout of the guarantee.

Commitments

Commitments represent future obligations of the government for capital contracts and extraordinary program commitments, to the extent of contracts and agreements in place at the year-end.

1990 CHANGES IN ACCOUNTING POLICY

- *Fiscal Agency Loan Program* — Beginning in 1989/90, Fiscal Agency Loan balances include any cash on hand borrowed for future relending under this program. This does not change the operating statement results, and the balance sheet change is $55 million (1989–$0) now included in the Fiscal Agency Loan Program, which, under the previous policy, would have been included in the Cash and Temporary Investments amount. This new presentation includes all assets related to the Fiscal Agency Loan Program in a single category on the Balance Sheet.
- *Valuation Allowances* — Beginning in 1989/90, valuation allowances are reported as non-operating transactions on the statement of revenue and expenditure. In prior years such amounts were charged to revenue, a vote or statutory appropriation, depending upon the type of asset affected. As a result, the 1988/89 gross revenue has been increased by $16 million and gross expenditure reduced by $65 million to produce a total non-operating transaction of $81 million.
- *Consolidated Reporting Entity* — For the government's consolidated financial statements, in Section C of the Public Accounts, the Reporting Entity and Principles of Consolidation have been changed to conform more closely with the criteria recommended in 1988 by the Public Sector Accounting and Auditing Committee of the Canadian Institute of Chartered Accountants. These changes involved adding seven organizations (British Columbia Assessment Authority, British Columbia Year of Music Society, Downtown Revitalization Program Society of British Columbia, Duke Point Developments Limited, Insurance Corporation of British Columbia, Pacific National Exhibition and W.L.C. Developments Limited), excluding two (Discovery Foundation and Legal Services Society) and reclassifying seven others from the consolidated category to the modified equity category. The net effect of these changes to the consolidated net deficiency for the 1988/89 fiscal year was a decrease of $285 million.
- *Guaranteed Debt* — Beginning in 1989/90, a policy to recognize provisions for probable losses on loan guarantees has been established. As a result, an additional expense of $4.0 million was recognized for the 1989/90 fiscal year.

GENERAL FUND FINANCIAL STATEMENTS AS AT MARCH 31, 1990

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Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR GENERAL'S REPORT

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the balance sheet of the General Fund of the Government of the Province of British Columbia as at March 31, 1990, and the related statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these financial statements present fairly the financial position of the General Fund as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in note 1 to these financial statements applied, after giving retroactive effect to the changes explained in the 1990 Changes in Accounting Policy section of the Introduction to the 1989/90 Public Accounts, on a basis consistent with that of the preceding year.

As described in note 1(a), these financial statements reflect only the transactions and balances of the General Fund. Other significant financial activities of the Government occur outside the General Fund. These additional activities are reflected, in part, in the combined financial statements (section B of the Public Accounts), which combine the transactions and balances of the Budget Stabilization Fund and the Privatization Benefits Fund with those of the General Fund. The consolidated financial statements (section C of the Public Accounts) are the summary financial statements of the Government, consolidating the transactions and balances of the General and Special Funds with those of other Government organizations and enterprises to provide an accounting of substantially the full nature and extent of the financial affairs and resources for which the Government is responsible.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 31, 1990,
except as to note 21
which is as of September 18, 1990

GENERAL FUND BALANCE SHEET
AS AT MARCH 31, 1990

	Note	1990 In Millions	1989 In Millions
ASSETS		$	$
Cash and temporary investments	2	400	678
Accounts receivable	3	1,027	939
Inventories	4	55	69
Investments in and amounts due from Crown corporations and agencies	5	664	618
Loans, advances and other investments	6	353	274
Mortgages receivable	7	135	418
Fiscal Agency Loan Program	8	4,914	3,811
Other assets	9	25	30
		7,573	**6,837**
LIABILITIES AND NET EQUITY (DEFICIENCY)			
Liabilities:			
Accounts payable and accrued liabilities	10	1,070	1,025
Due to Crown corporations, agencies and funds	11	1,797	1,652
Deferred revenue	12	269	253
Public debt, used for government operating purposes	13	4,209	4,919
Public debt, used for Fiscal Agency Loan Program	14	4,917	3,813
		12,262	11,662
Net equity (deficiency)	15	(4,689)	(4,825)
		7,573	**6,837**
Fixed assets	Public Accounts Introduction page x		
Contingencies and commitments	19		

The accompanying notes and supplementary statements are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:

DOUGLAS H. HORSWILL
Deputy Minister of Finance and
Corporate Relations

ALAN J. BARNARD
Deputy Comptroller General
Acting for the Comptroller General

GENERAL FUND STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1990

In Millions

	1990		1989
	Estimates[2] $	Actual $	Actual $
REVENUE			
Taxation	7,633	7,969	6,974
Natural resources	1,209	1,249	1,271
Other	1,426	1,584	1,408
Privatization transactions (Note 16)		85	309
Transfer from Budget Stabilization Fund	500	500	
Contributions from government enterprises	542	532	438
Contributions from the federal government	2,177	2,101	2,110
Gross revenue	13,487	14,020	12,510
Less: Transfer to Budget Stabilization Fund		(448)	(592)
Transfers to Privatization Benefits Fund		(85)	(309)
Net revenue	**13,487**	**13,487**	**11,609**
EXPENDITURE			
Health	4,404	4,500	4,012
Social services	1,552	1,504	1,411
Education	3,192	3,181	2,881
Protection of persons and property	600	618	548
Transportation	1,198	1,199	829
Natural resources and economic development	1,107	991	848
Other	587	448	405
General government	196	217	207
Debt servicing—third parties[1]	526	510	530
Debt servicing—Budget Stabilization Fund	125	161	77
Transfer from Lottery Fund Special Account to Budget Stabilization Fund			79
Total operating expenditure (Note 17)	**13,487**	**13,329**	**11,827**
Net Operating Revenue (Expenditure) for the Year	**0**	**158**	**(218)**
NON-OPERATING TRANSACTIONS			
Valuation allowances (Note 18)		(22)	(81)
Accounting adjustment for recognition of grants paid for social assistance payments			(31)
Accounting adjustment for reclassification of British Columbia Liquor Distribution Branch to modified equity basis (Note 22)			9
Net Revenue (Expenditure) for the Year (Note 15)	**0**	**136**	**(321)**

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[1] Debt servicing does not include interest of $520,966,285 (1989: $348,092,167) on borrowings to finance the Fiscal Agency Loan Program as the interest revenue and expenditure are offsetting.

[2] This presentation makes no attempt to include additional statutory or other appropriations. Such information is contained in the Statement of Comparison of Estimated Appropriations to Actual Expenditures (*See* A21 to A33).

The accompanying notes and supplementary statements are an integral part of these financial statements.

GENERAL FUND
STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1990

	In Millions			
	1990		1989	
	$		$	
OPERATING TRANSACTIONS				
Net operating revenue (expenditure) for the year		158		(218)
Non-cash items included in net expenditure:				
Accounts receivable (increases)	(88)		(128)	
Accounts payable increases	45		32	
Due to Crown corporations increases	145		711	
Public debt issue discount increases	25		21	
Due from Crown corporations (increases)			(14)	
Loans, advances and other investments decreases	11		35	
Accounting adjustments	(22)		(103)	
Other under $10 million	3		2	
		119		556
Cash items applicable to future operations		31		181
Cash derived from operations		308		519
INVESTMENT TRANSACTIONS				
Loans, advances and other investments (issues)	(90)		(146)	
Mortgages receivable repayments (issues)	285		(99)	
Divestment of (investment in):				
Crown corporations	(46)		400	
Other assets			2	
Cash derived from investments		149		157
Total financial increases		457		676
FINANCING TRANSACTIONS				
Increase in public debt issues	324		1,024	
Less: Used for Fiscal Agency Loan Program	(1,059)		(1,138)	
Cash (used for) financing		(735)		(114)
Increase (decrease) in cash and temporary investments		(278)		562
Balance — beginning of year		678		116
Balance — end of year		**400**		**678**

The accompanying notes and supplementary statements are an integral part of these financial statements.

NOTES TO GENERAL FUND FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the transactions and balances of the General and Special Accounts which together are known as the General Fund. Separate combined financial statements of the government are prepared which include the financial activities of the General Fund and the Special Funds which are together known as the Consolidated Revenue Fund. (*See* Section B of the Public Accounts.) There are also separate consolidated financial statements of the government which include the financial activities of the Consolidated Revenue Fund and Government Organizations and Enterprises. (*See* Section C of the Public Accounts.)

For purposes of these financial statements, the General and Special Accounts of the government are presented as one General Fund, which is comprised of:

- General Account — includes all transactions and balances of the government not otherwise earmarked by legislative action, including those of the Queen's Printer and the Purchasing Commission; and
- Special Accounts — statutory spending authorities for specific purposes with defined limits on total spending as established by the Legislature.

(b) PRINCIPLES OF COMBINATION

The General Account is combined with the Special Accounts after adjusting them to conform with the accounting policies as described below. Inter-account revenue and expenditure transactions are eliminated upon combination.

The British Columbia Liquor Distribution Branch, which maintains its accounts in accordance with accounting principles applicable to a commercial entity, is included on the modified equity basis. Under this basis, the government's investment in this enterprise is initially recorded at cost and adjusted annually to include the net earnings and other net equity changes of the enterprise without adjusting them to conform with the accounting policies described below.

(c) BASIS OF ACCOUNTING AND SPECIFIC POLICIES

The basis of accounting, specific policies and 1990 changes in accounting policy are as stated in the Introduction to the Public Accounts, with the following amendments:

- Revenue, as specified by the Lieutenant Governor in Council, may be paid into the Budget Stabilization Fund by the Minister of Finance and Corporate Relations, to assist in stabilizing the operating revenues of the government.
- Privatization proceeds, as specified by the Lieutenant Governor in Council, may be paid into the Privatization Benefits Fund.
- Lottery Fund Special Account money may, if authorized by the Lieutenant Governor in Council, be paid into the Budget Stabilization Fund.

2. Cash and Temporary Investments

	In Millions	
	1990	1989
	$	$
Cash (cheques issued in excess of funds on deposit)	(123)	(161)
Temporary investments		
Units in Province of British Columbia Pooled Investment Portfolios	523	839
	400	678

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, such as the Fiscal Agency Loan Program and the Privatization Benefits Fund amounts, the government's cash balances and temporary investments are all held in General Fund bank and investment accounts.

NOTES TO GENERAL FUND FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

3. Accounts Receivable

	In Millions	
	1990	1989
	$	$
Taxes receivable	544	514
Local government bodies	4	3
Government of Canada	66	91
Ministerial accounts receivable	291	302
Accrued interest	88	81
Crown corporations and agencies	112	26
	1,105	1,017
Less provision for doubtful accounts	(78)	(78)
	1,027	939

4. Inventories

	In Millions	
	1990	1989
	$	$
Property under development	53	68
Ministerial inventories	2	1
	55	69

5. Investments In and Amounts Due From Crown Corporations and Agencies

	In Millions			
	1990			1989
	Investments $	Amounts Due $	Total $	Total $
British Columbia Buildings Corporation		12	12	45
British Columbia Enterprise Corporation				3
British Columbia Hydro and Power Authority		109	109	8
British Columbia Liquor Distribution Branch	17		17	14
B.C. Pavilion Corporation	158		158	155
British Columbia Petroleum Corporation		8	8	41
British Columbia Railway Company	258	10	268	268
British Columbia Regional Hospital Districts Financing Authority		12	12	12
British Columbia School Districts Capital Financing Authority		27	27	36
Discovery Enterprises Inc		14	14	10
British Columbia Lottery Corporation		14	14	
Provincial Rental Housing Corporation		23	23	24
Workers' Compensation Board of British Columbia		2	2	2
	433	231	664	618

(a) DEFINITIONS

The entire issued capital stock of each of the Crown corporations recorded under investments is owned by the province. A number of other Crown corporations and agencies exist for which the province has either no recorded investment, or an investment of less than one million dollars.

Amounts due represent long-term notes and debentures of Crown corporations and agencies held by the province, in addition to recoverable advances due to the province.

(b) BRITISH COLUMBIA ENTERPRISE CORPORATION (THE CORPORATION)

Effective September 30, 1989, the Corporation ceased operations and, pursuant to a tri-parties agreement between the Corporation, the province and B.C. Pavilion Corporation, transferred all its remaining assets, liabilities and rights, to the province and to B.C. Pavilion Corporation. The latter also assumed responsibility for administering the wind-up of the business of the Corporation.

NOTES TO GENERAL FUND FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

6. Loans, Advances and Other Investments

	In Millions	
	1990	1989
	$	$
Agricultural Land Development Act	14	15
Crop Insurance Stabilization Act	15	14
Development Corporation Act	120	145
Downtown Revitalization Act	13	15
Homeowner Assistance Act	5	11
Industrial Development Fund Act	22	27
Industrial Development Incentive Act	114	78
Low Interest Loan Agreement Revolving Fund Act	5	9
Ministry of Lands, Parks and Housing Act	5	4
Province of Saskatchewan	100	
Other	17	23
	430	341
Less provision for doubtful accounts	(77)	(67)
	353	274

7. Mortgages Receivable

	In Millions	
	1990	1989
	$	$
Crown Land — pursuant to the *Ministry of Lands, Parks and Housing Act*	20	31
False Creek land sale		
Note receivable	91	83
Public participation funding agreement	20	20
Provincial Home Acquisition — pursuant to the *Provincial Home Acquisition Act, Home Purchase Assistance Act,* and the *Home Conversion and Leasehold Loan Act*	22	303
	153	437
Less provision for doubtful accounts	(18)	(19)
	135	418

8. Fiscal Agency Loan Program

	In Millions	
	1990	1989
	$	$
Cash and temporary investments held for relending	55	
British Columbia Assessment Authority	4	5
British Columbia Buildings Corporation	315	210
British Columbia Educational Institutions Capital Financing Authority	81	16
British Columbia Hydro and Power Authority	2,981	2,348
British Columbia Railway Company	49	74
British Columbia Regional Hospital Districts Financing Authority	112	33
British Columbia School Districts Capital Financing Authority	87	
British Columbia Systems Corporation	17	19
British Columbia Transit	920	874
Capital Project Certificate of Approval Program	193	135
Greater Vancouver Sewerage and Drainage District	27	28
Greater Vancouver Water District	20	20
Improvement Districts	2	1
Simon Fraser University	3	1
Thompson-Nicola District	1	1
University of British Columbia	43	44
University of Victoria	4	2
	4,914	3,811

NOTES TO GENERAL FUND FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

9. Other Assets

	In Millions	
	1990	1989
	$	$
Prepaid program costs — ministerial prepayments	11	15
Unamortized issue costs of public debt	14	15
	25	30

10. Accounts Payable and Accrued Liabilities

	In Millions	
	1990	1989
	$	$
Ministry trade accounts and other liabilities	702	663
Accrued interest on public debt	203	225
Accrued employee leave entitlements	72	72
Forest Act, section 88	1	5
Government of Canada	88	60
Provision for guaranteed debt payout	4	
	1,070	1,025

11. Due to Crown Corporations, Agencies and Funds

	In Millions	
	1990	1989
	$	$
Special Funds	1,600	1,491
Trust Funds	22	36
British Columbia Colleges and Institutes	13	12
British Columbia Housing Management Commission		3
British Columbia Transit	9	
Medical Services Commission of British Columbia	143	101
Simon Fraser University	3	2
University of British Columbia	6	6
University of Victoria	1	1
	1,797	1,652

12. Deferred Revenue

	In Millions	
	1990	1989
	$	$
Motor vehicle licences and permits	76	65
Water rentals and recording fees	55	62
Petroleum, natural gas and minerals, leases and fees	22	24
Medical Services Plan premiums	40	45
Miscellaneous	76	57
	269	253

NOTES TO GENERAL FUND FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

13. Public Debt Used for Government Operating Purposes

In Millions

		1990				1989	
	Year of Maturity	Canadian Dollar Debt $	U.S. Dollar Debt (CDN $) $	Total Canadian Dollars $	Weighted Average Coupon Rate Percent	Total Canadian Dollars $	Weighted Average Coupon Rate Percent
Short-term promissory notes	1989-1990					150	
	1990-1991	92	70	162			
Treasury bills	1989-1990					780	
	1990-1991	780		780			
Notes and bonds	1989-1990					328	11.08
	1990-1991	685	1	686	9.75	706	9.69
	1991-1992	688	1	689	9.88	796	9.74
	1992-1993	269	1	270	7.98	351	8.37
	1993-1994	345	1	346	9.36	501	10.15
	1994-1995	15	12	27	7.27	28	7.25
	1995-2000	1,372	4	1,376	9.19	1,352	9.16
	2000-2005	315		315	10.29	315	10.29
	2005-2010	12		12	8.13	12	8.13
		3,701	20	3,721	9.42	4,389	9.61
Total debt issued at face value		4,573	90	4,663		5,319	
Less:							
Sinking funds				(308)		(230)	
				4,355		5,089	
Unamortized discount				(146)		(170)	
				4,209		4,919	

Promissory notes outstanding at March 31, 1990 mature on November 2, 1990 at an annual average interest rate of 12.70%. During the year, $582.8 million in notes were issued at interest rates which varied between 12.50% and 12.95%.

Treasury bills outstanding at March 31, 1990 mature at various dates to June 27, 1990 at an annual average interest rate of 12.35%. During the year, $3.12 billion in Treasury bills were issued at interest rates which varied between 11.97% and 13.27%.

The province had 106 series of notes and bonds outstanding at March 31, 1990.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 29.4 billion Yen (1989: 31.1 billion Yen) which have been fully hedged to $211.9 million Canadian (1989: $220.7 million Canadian) through currency exchange agreements.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

In Millions

	Canadian Funds $	U.S. Funds $
1991	731	1
1992	679	1
1993	293	1
1994	264	1
1995	47	7

NOTES TO GENERAL FUND FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

14. Public Debt Used for Fiscal Agency Loan Program

		In Millions					
		1990				1989	
	Year of Maturity	Canadian Dollar Debt $	U.S. Dollar Debt (CDN $) $	Total Canadian Dollars $	Weighted Average Coupon Rate Percent	Total Canadian Dollars $	Weighted Average Coupon Rate Percent
Promissory notes	1989–1990					2,250	
	1990–1991	1,964	799	2,763			
	1991–1992	91	32	123			
Notes, bonds and debentures	1989–1990					295	11.21
	1990–1991	23		23	11.55	23	11.55
	1991–1992	171		171	10.22	171	10.22
	1992–1993	104		104	9.73	54	10.17
	1993–1994	579		579	11.61	19	11.38
	1994–1995	293		293	9.28	7	13.37
	1995–2000	334		334	9.99	320	10.18
	2000–2005	242		242	13.38	242	13.38
	2005–2010	907		907	10.39	598	10.12
		2,653		2,653	10.73	1,729	10.82
Total debt issued at face value		4,708	831	5,539		3,979	
Less:							
Sinking funds				(495)		(77)	
				5,044		3,902	
Unamortized discount				(127)		(89)	
				4,917		3,813	

Promissory notes outstanding at March 31, 1990 mature at various dates to March 30, 1992 at an annual average interest rate of 11.98%. During the year, $7.8 billion in notes were issued at interest rates which varied between 5.83% and 13.7%.

The province had 65 issues of notes, bonds and debentures outstanding at March 31, 1990.

Included in notes, bonds and debentures payable in Canadian currency are Japanese Yen notes totalling 11.6 billion Yen (1989: 13.4 billion Yen) which have been fully hedged to $73 million Canadian (1989: $82.9 million) through foreign currency exchange agreements.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Millions Canadian Funds $
1991	63
1992	184
1993	108
1994	604
1995	290

NOTES TO GENERAL FUND FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

15. Net Equity (Deficiency)

	In Millions	
	1990	1989
	$	$
Net equity (deficiency) — beginning of year	(4,825)	(4,504)
Net revenue (expenditure) for the year	136	(321)
Net equity (deficiency) — end of year	(4,689)	(4,825)

16. Privatization Transactions During the Year

	In Millions			
	Gross Proceeds	Selling Costs	Book Value of Assets	Net Proceeds
	$	$	$	$
Major Transactions:				
British Columbia Hydro and Power Authority — Gas Division and Hydro Rail	8			8
British Columbia Enterprise Corporation	61			61
Highways maintenance	15			15
Other	1			1
Total 1989/90	85			85
Total 1988/89	1,012	95	608	309

17. Expenditure by Group Account Classification

	In Millions	
	1990	1989
	$	$
Grants and contributions	9,552	8,663
Salaries and benefits	1,186	1,106
Operating costs	1,529	1,230
Asset acquisitions	411	232
Transfer to Special Fund		79
Other	1,372	1,038
Recoveries	(721)	(521)
Total operating expenditure	13,329	11,827

18. Valuation Allowances

	In Millions	
	1990	1989
	$	$
Revenue		
Taxation	(2)	2
Natural Resource	2	10
Other	3	4
	3	16
Expenditure		
Loans, advances and other investments	15	32
Mortgages receivable		10
Investments in and amounts due from Crown corporations and agencies	4	23
	19	65
	22	81

NOTES TO GENERAL FUND FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

19. Contingencies and Commitments

(a) GUARANTEED DEBT

Guaranteed debt as at March 31, 1990 totalled $6.9 billion (1989: $7.7 billion). *See* Statement of Guaranteed Debt on A34 for details.

(b) CONTINGENT LIABILITIES

(i) Pending litigation

The Government is a defendant in legal actions which may give rise to future liabilities. No amount has been recorded in these financial statements because the outcome of the litigation is uncertain.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim is or exceeds $100,000:

- claims of $10 million against Securities Commission by investors in debt securities;
- claims of $.5 million for alleged negligence of ambulance drivers;
- claims of $5 million have been made regarding motor vehicle accidents;
- claims of $29 million have been made regarding contract disputes;
- various claims totalling $7.4 million against assessments for motive fuel, hotel room, logging, mining, corporation capital and property purchase taxes;
- claims of $2 million have been made regarding an airplane accident;
- various legal actions totalling $12.3 million representing claims for damages to persons and property or other miscellaneous claims;
- claims totalling $16.8 million against assessments for social services tax; and
- claims totalling $134 million for alleged expropriation of mineral claims.

(ii) Other contingent liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the statement of guaranteed debt. No liability for all other contingent liabilities has been recorded in these financial statements because amounts are uncertain.

(c) COMMITMENTS

At the end of each year government has a number of commitments outstanding for capital contracts and extraordinary programs. Such future expenditures are charged to the appropriation in the year in which the work or service is performed. Commitments for capital contracts totalled approximately $106 million (1989: $75 million).

(d) SUPERANNUATION AND PENSION ACTUARIAL VALUATIONS

(i) The government has statutory responsibilities, in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances, equal to:

- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
- the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

(ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of an unfunded liability by the actuary indicates that a deficiency of funds may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the **latest actuarial valuations** for the above funds are provided for information purposes:

	In Millions	
	Public Service Superannuation as at March 31, 1987	College Pension as at August 31, 1988
	$	$
Total actuarial liability	4,480	372
Less assets:		
Fund	(2,339)	(196)
Present value of future contributions	(1,685)	(146)
Unfunded liability	456	30

NOTES TO GENERAL FUND FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

19. Contingencies and Commitments — Continued

(iii) The government also has statutory responsibility for any deficiency which arises between the money available in the Members of the Legislative Assembly Superannuation Account for the payment of superannuation allowances and the amounts necessary to meet the payment of such allowances. It is the practice of the government to fully fund such deficiencies at the time a member or his surviving spouse becomes eligible and elects to receive an allowance. An actuarial valuation of the account is not required by the *Legislative Assembly Allowances and Pension Act* and no such valuation has been performed.

See Section G of the Public Accounts for further details of these funds.

20. Trust Funds

Amounts held and administered by the government at the end of the fiscal year were comprised of the following:

	In Millions	
	1990	1989
	$	$
Superannuation, Pension and Long-term Disability Funds[1,2,4] — administered by the Superannuation Commission	11,475	10,258
Sinking funds[1,3] — administered by the Provincial Treasury	4,516	3,895
Investment funds of Crown corporations and agencies[4] — administered by the Provincial Treasury	666	517
Public Trustee and Official Administrators — administered by government officials	312	278
Supreme and County Court Rules (Suitors' Funds) — administered by the Courts	86	79
Workers' Compensation Board of British Columbia[1,4]	3,377	3,056
Other trust funds — administered by various government officials	60	65
	20,492	18,148

Trust funds include amounts held and administered in trust, over which the government has no power of appropriation.

Cash and investments of the trust funds are managed or held by the Provincial Treasury, Ministry of Finance and Corporate Relations.

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[1] *See* Volume II of the Public Accounts for the latest audited financial statements of Superannuation and Pension Funds, the Workers' Compensation Board and most entities whose sinking funds are administered by the Provincial Treasury.

[2] The amounts for five of the Superannuation and Pension Funds, totalling $7,896 million (1989: $7,041 million) have been taken from these Funds' latest audited financial statements which have a different fiscal year-end than these financial statements.

[3] Sinking funds include investments held by Financing Authorities (which have essentially the same purpose as sinking funds) and the sinking funds relating to public debt as disclosed in Notes 13 and 14 of these financial statements.

[4] Previous years fund balances have been restated to conform to the current year's presentation.

NOTES TO GENERAL FUND FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

21. Subsequent Event

On September 18, 1990, the chairman of Treasury Board determined that the government had a liability in the amount of $40 million, as of March 31, 1990, representing the estimated 1989/90 cost of physicians' services currently under negotiation with the British Columbia Medical Association. The Provincial Secretary approved this amount as an expenditure of the Lottery Fund Special Account.

22. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation.

The financial affairs of the British Columbia Liquor Distribution Branch are now accounted for in these financial statements on the modified equity basis. As a result, the assets and liabilities of the branch have been eliminated from individual balance sheet categories and are reflected as an "amount due" in "Investments in and amounts due from Crown corporations and agencies." The $9 million net increase in 1988/89 assets resulting from this change is shown as an non-operating accounting adjustment in the statement of revenue and expenditure.

With this exception, reclassifications have had no effect on the operating results or fund balances as previously reported.

GENERAL FUND STATEMENT OF REVENUE BY SOURCE
COMPARISON OF ESTIMATES TO ACTUAL
FOR THE FISCAL YEAR ENDED MARCH 31, 1990

	In Millions		
	1990		1989
	Estimated $	Actual $	Actual $
Taxation Revenue			
Personal income	3,215	3,452	2,995
Corporation income	744	666	600
Social service	1,852	1,987	1,717
Fuel	514	500	469
Tobacco	316	315	259
Property — business (school purpose)	535	525	491
Property — rural area	51	51	45
Property purchase	248	317	249
Corporation capital	17	4	14
Insurance premium	86	95	82
Hotel room	49	53	45
Horse racing	6	6	6
Valuation allowances		(2)	2
Total Taxation Revenue	**7,633**	**7,969**	**6,974**
Natural Resource Revenue			
Petroleum and natural gas			
Natural gas royalties	73	63	56
Permits and fees	100	121	146
Petroleum royalties	44	43	38
	217	227	240
Minerals			
Mining tax	2	3	4
Mineral resource tax	38	37	26
Mineral land tax	12	12	13
Coal, minerals and metals royalties	23	13	25
Miscellaneous mining receipts	9	8	7
	84	73	75
Forests			
Logging tax	45	46	50
Timber sales	395	452	413
Small Business Forest Enterprise Program	152	147	134
Timber royalties	44	42	62
Lumber export tax			6
Forest scaling fees	2	3	3
Miscellaneous forests receipts	8	7	10
	646	697	678
Other			
Water rentals and recording fees	247	236	255
Wildlife Act — fees and licences	15	14	13
	262	250	268
Valuation allowances		2	10
Total Natural Resource Revenue	**1,209**	**1,249**	**1,271**

GENERAL FUND STATEMENT OF REVENUE BY SOURCE
COMPARISON OF ESTIMATES TO ACTUAL
FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

	In Millions		
	1990		1989
	Estimated $	Actual $	Actual $
Other Revenue			
Fees and licences			
Medical Services Plan premiums	612	641	581
Lottery Fund Special Account	200	196	189
Motor vehicle licences and permits	175	183	193
Real estate earnings of the Crown Land and Social Housing Special Accounts	43	60	51
Corporate, central and mobile home registry fees	27	27	24
Land registry fees	28	25	25
Farm Income Assurance Fund Special Account	20	17	13
Coquihalla Highway tolls	19	21	18
Filing fees—Court Services	14	15	14
Ambulance service fees	11	11	9
Safety inspection fees	10	11	9
Public gaming licences and fees	7	9	7
Fire Services Act	6	6	5
Camp-site permits and park use	3	2	5
Liquor Licensing Branch—permits and fees	5	5	5
Vital statistics fees	6	6	5
Hearing aid equipment	4	3	3
Property tax collection fees	4	3	3
Heritage site and museum attractions	3	2	
Insurance, brokers and real estate fees	1	1	1
Sheriffs' fees	1	1	1
Public health inspection fees	1	1	
Agricultural licences	1	1	1
Miscellaneous fees and licences	18	25	11
	1,219	1,272	1,173
Interest from investments	116	168	134
Miscellaneous			
Fines and penalties	28	45	29
Maintenance of children	19	17	16
Other maintenance receipts			1
Insurance claim receipts	14	12	14
Municipal share of joint-service programs	6	5	4
Other miscellaneous	24	62	33
	91	141	97
Valuation allowances		3	4
Total Other Revenue	**1,426**	**1,584**	**1,408**
Privatization transactions (Note 16)		**85**	**309**
Transfer from Budget Stabilization Fund	**500**	**500**	

GENERAL FUND STATEMENT OF REVENUE BY SOURCE
COMPARISON OF ESTIMATES TO ACTUAL
FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

	In Millions		
	1990		1989
	Estimated $	Actual $	Actual $
Contributions from Government Enterprises			
British Columbia Liquor Distribution Branch	413	420	415
British Columbia Hydro and Power Authority	102	101	
British Columbia Buildings Corporation	17	1	23
British Columbia Railway Company — dividend	10	10	
Total Contributions from Government Enterprises	**542**	**532**	**438**
Contributions from the Federal Government			
Established Programs Financing	1,303	1,240	1,230
Canada Assistance Plan	690	687	668
National Training Act	27	32	34
Economic development	47	42	48
South Moresby implementation			34
Transportation and highways	27	21	22
Public Utilities Income Tax Transfer Act	18	10	16
Statutory subsidies	3	3	3
Reciprocal Taxation Agreement	21	21	20
Other payments	41	45	35
Total Contributions from the Federal Government	**2,177**	**2,101**	**2,110**
Gross Revenue	**13,487**	**14,020**	**12,510**
Less:			
Transfer to Budget Stabilization Fund		(448)	(592)
Transfer to Privatization Benefits Fund		(85)	(309)
Net Revenue	**13,487**	**13,487**	**11,609**

Personal and corporation income tax revenues are recorded after reduction for tax credits of $28,279,000 and $11,158,000 respectively. The types of tax credits reducing provincial income tax revenues are for foreign taxes, logging taxes, venture capital, political contributions, Housing and Employment Development bond interest, low income tax rebates and royalty tax rebates.

Petroleum and natural gas permits and fees are net of offsets of $853,000 allowed under section 68 of the *Petroleum and Natural Gas Act*.

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1990

Vote No.	Description	Total Appropriations				
		Estimated for the 12 Months Ending March 31, 1990	Other Authorizations	Total	Actual Expenditures	Net Under Expenditure
		$	$	$	$	$
	Legislation					
1	Legislation	17,477,838				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, sec. 64)		163,203	17,641,041	17,641,041	
		17,477,838	**163,203**	**17,641,041**	**17,641,041**	
	Auditor General					
2	Auditor General	**5,725,283**		**5,725,283**	**5,640,952**	**84,331**
	Ombudsman					
3	Ombudsman	**2,765,661**		**2,765,661**	**2,741,262**	**24,399**
	Office of the Premier and Executive Council Operations					
4	Office of the Premier and Executive Council Operations	**3,531,225**		**3,531,225**	**3,346,085**	**185,140**
	Ministry of Advanced Education, Training and Technology					
5	Minister's Office	265,076		265,076	261,063	4,013
6	Ministry Operations	991,407,618				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Government Management Services and Minister Responsible for Women's Programs		(1,031,774)			
	—Transfer to the Ministry of Regional and Economic Development		(3,500,000)	986,875,844	981,137,410	5,738,434
7	Science and Technology Development Subsidiary Agreement (ERDA)	3,100,000		3,100,000	3,032,699	67,301
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Solicitor General (Vote 68)		1,568,654	1,568,654	1,568,654	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries					
	—Employment and Immigration Canada					
	—*Patent Act*					
		994,772,694	**(2,963,120)**	**991,809,574**	**985,999,826**	**5,809,748**

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

Vote No.	Description	Total Appropriations			Actual Expenditures	Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1990	Other Authorizations	Total		
		$	$	$	$	$
	Ministry of Agriculture and Fisheries					
8	Minister's Office	249,374		249,374	244,713	4,661
9	Ministry Operations	68,496,871		68,496,871	68,032,027	464,844
10	Milk Board	378,187		378,187	377,871	316
11	Provincial Agricultural Land Commission	1,330,024		1,330,024	1,241,252	88,772
12	Agri-Food Regional Development Subsidiary Agreement (ERDA)	14,000,000		14,000,000	11,639,303	2,360,697
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries					
	—Interchange Canada Program					
	Cattle Horn Act (R.S.B.C. 1979, chap. 44, sec. 7)					
	—Livestock improvement		6,438	6,438	6,438	
	Special Accounts—					
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 5 (1))					
	—Farm Income Assurance Fund	40,000,000		40,000,000	34,634,749	5,365,251
	Livestock Protection Act (R.S.B.C. 1979, chap. 245, sec. 14)					
	—Livestock Protection	11,000	2,237	13,237	13,237	
	Less transfer to the Farm Income Assurance Fund Special Account from Vote 9	(20,000,000)		(20,000,000)	(17,049,044)	(2,950,956)
		104,465,456	**8,675**	**104,474,131**	**99,140,546**	**5,333,585**
	Ministry of Attorney General					
13	Minister's Office	254,015		254,015	253,918	97
14	Ministry Operations	198,902,128				
	Statutory—					
	Crown Proceeding Act (R.S.B.C. 1979, chap. 86, sec. 14 (4))		22,193,463	221,095,591	221,071,165	24,426
15	Judiciary	20,926,891		20,926,891	20,925,069	1,822
	Statutory—					
	Unclaimed Money Act (R.S.B.C. 1979, chap. 418, sec. 4)					
	—Payment of claims		163,677	163,677	163,677	
	Public Trustee Amendment Act (S.B.C. 1989, chap. 11, sec. 13 (3))					
	—Office of the Public Trustee		1,461,842	1,461,842	1,461,842	
	Special Accounts—					
	Public Trustee Amendment Act (S.B.C. 1989, chap. 11, sec. 13 (3))					
	—Office of the Public Trustee	6,255,000	86,303	6,341,303	6,341,303	

	Land Title Act (R.S.B.C. 1979, chap. 219, sec. 274 (2))					
	—Land Titles Survey	9,626		9,626		9,626
	Less transfer to the Office of the Public Trustee Special Account from the *Public Trustee Amendment Act*		(1,461,842)	(1,461,842)	(1,461,842)	
		226,347,660	**22,443,443**	**248,791,103**	**248,755,132**	**35,971**
	Ministry of Education					
16	Minister's Office	224,490		224,490	224,365	125
17	Ministry Operations	106,504,198		106,504,198	105,193,038	1,311,160
18	Public Schools Education	2,060,403,488		2,060,403,488	2,057,072,748	3,330,740
19	Independent Schools	57,145,917		57,145,917	57,112,454	33,463
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries					
	—Status Indian Children Education					
	—Canadian Official Languages Program					
		2,224,278,093		**2,224,278,093**	**2,219,602,605**	**4,675,488**
	Ministry of Energy, Mines and Petroleum Resources					
20	Minister's Office	282,636		282,636	282,433	203
21	Ministry Operations	33,040,836		33,040,836	30,373,396	2,667,440
22	British Columbia Utilities Commission	10		10		10
23	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	800,000		800,000	271,732	528,268
24	Mineral Development and Exploration Incentives	2,240,500		2,240,500	2,139,093	101,407
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c))					
	—Interest on revenue refunds		1,836	1,836	1,836	
		36,363,982	**1,836**	**36,365,818**	**33,068,490**	**3,297,328**
	Ministry of Finance and Corporate Relations					
25	Minister's Office	316,724		316,724	305,925	10,799
26	Ministry Operations	72,847,295				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		(8,881,809)	63,965,486	62,844,814	1,120,672
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 14)					
	—Valuation allowances		8,422,793	8,422,793	8,422,793	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 58 (1))					
	—Mortgage Assistance Program		2,075,000	2,075,000	2,075,000	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c))					
	—Interest on revenue refunds		2,213,341	2,213,341	2,213,341	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))					
	—FICOM implementation					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Government Management Services and Minister Responsible for Women's Programs (Vote 32)		6,238,520	6,238,520	6,162,721	75,799

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

Vote No.	Description	Total Appropriations				
		Estimated for the 12 Months Ending March 31, 1990 $	Other Authorizations $	Total $	Actual Expenditures $	Net Under Expenditure $
	Special Accounts—					
	Financial Administration Amendment Act (S.B.C. 1989, chap. 46, sec. 26.1 (5))					
	—Insurance and Risk Management Account		962,083	962,083	962,083	
	Low Interest Loan Assistance Revolving Fund Act (S.B.C. 1985, chap. 44, sec. 2)					
	—Low Interest Loan Assistance Revolving Fund	1,329,000		1,329,000	852,010	476,990
	Softwood Lumber Products Export Charge Compensation Act (S.B.C. 1987, chap. 65, sec. 2 (3))					
	—Lumber Export Charge Compensation Fund		32,195,868	32,195,868	32,195,868	
	Home Conversion and Leasehold Loan Act (R.S.B.C. 1979, chap. 170, sec. 17 (1)) and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21 (1))					
	—Provincial Home Acquisition	700,000		700,000	397,656	302,344
	Less transfer to the General Fund from the Lumber Export Charge Compensation Fund		(32,195,868)	(32,195,868)	(32,195,868)	
		75,193,019	**11,029,928**	**86,222,947**	**84,236,343**	**1,986,604**
	Ministry of Forests					
27	Minister's Office	327,244		327,244	259,863	67,381
28	Ministry Operations	368,123,785		368,123,785	346,198,052	21,925,733
29	Fire Suppression Program	50,000,000				
	Statutory—					
	Forest Act (R.S.B.C. 1979, chap. 140, sec. 124 (4))		16,232,681	66,232,681	66,232,681	
30	Forest Resource Development Subsidiary Agreement (ERDA)	73,143,941		73,143,941	65,617,331	7,526,610
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries					
	—Mount Outram Recreation Trail					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c))					
	—Interest on revenue refunds		9,313	9,313	9,313	
	Special Accounts—					
	Forest Act (R.S.B.C. 1979, chap. 140, sec. 87.1)					
	—Small Business Forest Enterprise	62,900,000		62,900,000	57,692,495	5,207,505
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 7)					
	—Forest Stand Management Fund	5,000,000		5,000,000	4,515,003	484,997

	South Moresby Implementation Account Act (S.B.C. 1988, chap. 60, sec. 4)					
	—South Moresby Implementation—Forest Replacement	3,430,000		3,430,000	2,632,328	797,672
	Less transfer to the Forest Stand Management Fund Special Account from Vote 28	(5,000,000)		(5,000,000)	(5,000,000)	
		557,924,970	**16,241,994**	**574,166,964**	**538,157,066**	**36,009,898**
	Ministry of Government Management Services and Minister Responsible for Women's Programs					
31	Minister's Office	259,265		259,265	247,938	11,327
32	Ministry Operations	38,860,496				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Finance and Corporate Relations		(6,238,520)			
	—Transfer to the Ministry of Tourism		(4,973,000)	27,648,976	27,273,333	375,643
33	Pensions and Employee Benefits Administration	10		10		10
34	Pensions and Employee Benefits Contributions	10		10		10
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Advanced Education, Training and Technology (Vote 6)		1,031,774	1,031,774	1,027,587	4,187
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 56)					
	—Expo 86 wind-up		85,408	85,408	85,408	
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18)					
	—Royal Commission on Education		6,400	6,400	6,400	
	Special Accounts—					
	Purchasing Commission Act (R.S.B.C. 1979, chap. 350, sec. 23.1 (3))					
	—Purchasing Commission Working Capital Account	5,800,000		5,800,000		5,800,000
		44,919,781	**(10,087,938)**	**34,831,843**	**28,640,666**	**6,191,177**
	Ministry of Health					
35	Minister's Office	333,960		333,960	270,807	63,153
36	Ministry Operations	2,936,389,521				
	Supplement—Special Warrant No. 1		50,420,000	2,986,809,521	2,984,529,050	2,280,471
37	Medical Services Commission and Pharmacare	1,372,394,289				
	Supplement—Special Warrant No. 2		18,749,000	1,391,143,289	1,386,857,706	4,285,583
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries					
	—Reciprocal agreements					
	—National Health Research and Development Program (NHRDP) Conference					
	—Aids lab research					
		4,309,117,770	**69,169,000**	**4,378,286,770**	**4,371,657,563**	**6,629,207**

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

Vote No.	Description	Total Appropriations			Actual Expenditures	Net Under Expenditure
		Estimated for the 12 Months Ending March 31,1990	Other Authorizations	Total		
		$	$	$	$	$
	Ministry of International Business and Immigration					
38	Minister's Office	317,646		317,646	313,627	4,019
39	Ministry Operations	23,333,991				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Tourism		(444,600)	22,889,391	21,740,951	1,148,440
40	British Columbia Trade Development Corporation	9,250,068		9,250,068	9,250,068	
		32,901,705	**(444,600)**	**32,457,105**	**31,304,646**	**1,152,459**
	Ministry of Labour and Consumer Services					
41	Minister's Office	273,577		273,577	273,030	547
42	Ministry Operations	26,373,218		26,373,218	26,208,657	164,561
43	Prevention and Treatment of Substance Abuse	50,661,204		50,661,204	49,153,695	1,507,509
	Statutory—					
	Special Accounts—					
	Industrial Relations Act (R.S.B.C. 1979, chap. 212, sec. 123.1 (4))					
	—Productivity Fund	100,000		100,000		100,000
		77,407,999		**77,407,999**	**75,635,382**	**1,772,617**
	Ministry of Municipal Affairs, Recreation and Culture					
44	Minister's Office	311,570		311,570	296,395	15,175
45	Ministry Operations	61,833,550		61,833,550	61,821,564	11,986
46	Municipal Revenue Sharing	288,300,000		288,300,000	288,300,000	
47	Transit Services	182,240,633				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Transportation and Highways		(182,240,633)			
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Finance and Corporate Relations (Vote 26)		8,881,809	8,881,809	8,880,903	906
	Special Accounts—					
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 2 (1))					
	—Downtown Revitalization		156	156	156	
	Revenue Sharing Act (R.S.B.C. 1979, chap. 368, sec. 3)					
	—Revenue Sharing Fund	286,200,000		286,200,000	253,704,900	32,495,100
	University Endowment Lands Act (R.S.B.C. 1979, chap. 420, sec. 3 (1))					
	—University Endowment Lands Administration	1,612,000	116,128	1,728,128	1,728,128	

	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 3)					
	—British Columbia Cultural Fund	1,600,000		1,600,000	1,579,753	20,247
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 10)					
	—Physical Fitness and Amateur Sports Fund	1,650,000	53,850	1,703,850	1,703,850	
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 7 (1))					
	—Provincial Computerization of Libraries	164,010		164,010	120,911	43,099
	Less transfer to the Revenue Sharing Fund Special Account from Vote 46	(288,300,000)		(288,300,000)	(288,300,000)	
	Less transfer to the University Endowment Lands Administration Special Account from Vote 45		(300,000)	(300,000)	(300,000)	
		535,611,763	**(173,488,690)**	**362,123,073**	**329,536,560**	**32,586,513**
	Ministry of Regional and Economic Development					
48	Minister's Office	341,470		341,470	339,163	2,307
49	Ministry Operations	51,599,831				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Tourism		(608,274)	50,991,557	50,420,088	571,469
50	Mainland/Southwest Development Region	1,169,199		1,169,199	1,036,031	133,168
51	Economic and Regional Development Subsidiary Agreements (ERDA)	14,848,500		14,848,500	9,537,605	5,310,895
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 14)					
	—Valuation allowances		4,145,786	4,145,786	4,145,786	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))					
	—China Steel Phase A					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Advanced Education, Training and Technology (Vote 6)		3,500,000	3,500,000	3,500,000	
	—Transfer from the Ministry of Crown Lands (Vote 54)		1,475,463			
	—Transfer from the Ministry of Environment (Vote 57)		714,693			
	—Transfer from the Ministry of Native Affairs (Vote 60)		1,421,384			
	—Transfer from the Ministry of Parks (Vote 63)		1,558,755	5,170,295	4,086,926	1,083,369
	Special Accounts—					
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 9 (1))					
	—Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	1,450,000		1,450,000	1,373,359	76,641
		69,409,000	**12,207,807**	**81,616,807**	**74,438,958**	**7,177,849**
	Ministry of Crown Lands					
52	Minister's Office	298,377		298,377	245,488	52,889
53	Ministry Operations	36,128,219		36,128,219	36,122,827	5,392

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

Vote No.	Description	Total Appropriations			Actual Expenditures	Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1990	Other Authorizations	Total		
		$	$	$	$	$
54	Development Regions	1,475,463				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Regional and Economic Development		(1,475,463)			
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries					
	—Employee secondment					
	—T.R.I.M					
	Special Accounts—					
	Ministry of Lands, Parks and Housing Act (R.S.B.C. 1979, chap. 277, sec. 7 (2))					
	—Crown Land	6,700,000	45,857,451	52,557,451	52,557,451	
	Less transfer from the Crown Land Special Account to the General Account under the *Budget Measures Implementation Act*		(20,000,000)	(20,000,000)	(20,000,000)	
	Less transfer from the Crown Land Special Account to the Habitat Conservation Fund		(2,000,000)	(2,000,000)	(2,000,000)	
		44,602,059	**22,381,988**	**66,984,047**	**66,925,766**	**58,281**
	Ministry of Environment					
55	Minister's Office	286,884		286,884	253,315	33,569
56	Ministry Operations	117,830,074		117,830,074	109,732,771	8,097,303
57	Cariboo Development Region	714,693				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Regional and Economic Development		(714,693)			
	Statutory—					
	Environment Management Act (S.B.C. 1981, chap. 14, sec. 6 (1))					
	—Grand Forks		542,672	542,672	542,672	
	—Peace River District		31,388	31,388	31,388	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries					
	—Cariboo Development Region/Health					
	—Peace Canyon Fish Hatchery					
	—Kootenay River					
	—Golden Bear mine access road					
	—Environment collection					
	—Fisheries information systems					

	Special Accounts—					
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 8)					
	—Habitat Conservation Fund	2,770,000	1,680,193	4,450,193	4,450,193	
		121,601,651	**1,539,560**	**123,141,211**	**115,010,339**	**8,130,872**
	Ministry of Native Affairs					
58	Minister's Office	279,458		279,458	244,638	34,820
59	Native Affairs	2,088,068		2,088,068	2,051,124	36,944
60	Development Regions	1,421,384				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Regional and Economic Development		(1,421,384)			
	Statutory—					
	Indian Cut-off Lands Dispute Act (S.B.C. 1982, chap. 50, sec. 5)[1]					
	—Indian Cut-off Lands Dispute—Quatsino Indian Band		270,934	270,934	270,934	
	—Indian Cut-off Lands Dispute—Ohiaht Indian Band		3,854,993	3,854,993	3,854,993	
	Special Accounts—					
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 6)					
	—First Citizens' Fund	2,750,000		2,750,000	1,829,588	920,412
		6,538,910	**2,704,543**	**9,243,453**	**8,251,277**	**992,176**
	Ministry of Parks					
61	Minister's Office	290,010		290,010	288,613	1,397
62	Ministry Operations	34,676,286		34,676,286	33,973,245	703,041
63	Development Regions	1,558,755				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Regional and Economic Development		(1,558,755)			
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries					
	—Bedwell Lake trail					
	—Park enhancement					
	—Buttle Lake—Karst Creek					
		36,525,051	**(1,558,755)**	**34,966,296**	**34,261,858**	**704,438**
	Ministry of Social Services and Housing					
64	Minister's Office	301,553		301,553	289,487	12,066
65	Ministry Operations	1,577,739,736		1,577,739,736	1,550,936,717	26,803,019
66	British Columbia Home Program	10		10		10
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries					
	—Employment initiatives projects					

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

Vote No.	Description	Total Appropriations				
		Estimated for the 12 Months Ending March 31, 1990	Other Authorizations	Total	Actual Expenditures	Net Under Expenditure
		$	$	$	$	$
	Budget Measures Implementation Act (S.B.C. 1989, chap. 1, sec. 9) —Social Housing		20,000,000	20,000,000	20,000,000	
	Special Accounts—					
	Budget Measures Implementation Act (S.B.C. 1989, chap. 1, sec. 7) —Social Housing	31,675,000		31,675,000	5,317,392	26,357,608
	Ministry of Lands, Parks and Housing Act (R.S.B.C. 1979, chap. 277, sec. 7 (2)) —Crown Land		15,169,475	15,169,475	15,169,475	
	Less transfer to the Social Housing Special Account under the *Budget Measures Implementation Act*		(20,000,000)	(20,000,000)	(20,000,000)	
		1,609,716,299	**15,169,475**	**1,624,885,774**	**1,571,713,071**	**53,172,703**
	Ministry of Solicitor General					
67	Minister's Office	248,681		248,681	248,461	220
68	Ministry Operations	329,890,771				
	Statutory—					
	Criminal Injury Compensation Act (R.S.B.C. 1979, chap. 83, sec. 2 (5))		2,742,886			
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer to the Ministry of Advanced Education, Training and Technology		(1,568,654)	331,065,003	330,761,296	303,707
69	Emergency Assistance	2,403,500		2,403,500	1,131,909	1,271,591
	Statutory—					
	Police Act (R.S.B.C. 1979, chap. 331, sec. 7 (4)) —Video camera use study		16,805	16,805	16,805	
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18) —Fullerton Inquiry		6,782	6,782	6,782	
	Flood Relief Act (R.S.B.C. 1979, chap. 138, sec. 2)					
	—North-West B.C. flood		129,219	129,219	129,219	
	—Trail flood		128,243	128,243	128,243	
	—Southern B.C. flood		1,076,830	1,076,830	1,076,830	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries —Employee secondment to federal government					
	Special Accounts—					
	Correction Act (R.S.B.C. 1979, chap. 70, sec. 16.2 (3)) —Corrections Work Program	550,000	96,056	646,056	646,056	
		333,092,952	**2,628,167**	**335,721,119**	**334,145,601**	**1,575,518**

	Ministry of Provincial Secretary					
70	Minister's Office	260,357		260,357	256,624	3,733
71	Ministry Operations	38,971,271				
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer to the Ministry of Tourism		(16,757,844)	22,213,427	21,649,816	563,611
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries					
	—Expo 86 wind-up					
	—Canadian Broadcasting Corporation— regional records					
	Elections Act (R.S.B.C. 1979, chap. 103, sec. 191 (1))—					
	—By-elections		532,849	532,849	532,849	
	—Electoral boundary redistribution		700,315	700,315	700,315	
	—Enumeration 1989		5,872,342	5,872,342	5,872,342	
	—*Elections Act*—general		666	666	666	
	—Miscellaneous expenses		49,282	49,282	49,282	
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18)—					
	—Royal Commission on Fullerton Inquiry		97,992	97,992	97,992	
	—Roval Commission on B.C. Tree Fruit Industry		120,039	120,039	120,039	
	—Royal Commission on Oakalla Prison		67	67	67	
	—Royal Commission—Watershed Inquiry		358,266	358,266	358,266	
	—Royal Commission on Health Care Costs		79,910	79,910	79,910	
		39,231,628	**(8,946,116)**	**30,285,512**	**29,718,168**	**567,344**
	Ministry of Tourism					
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Government Management Services and Minister Responsible for Women's Programs (Vote 32)		4,973,000			
	—Transfer from the Ministry of International Business and Immigration (Vote 39)		444,600			
	—Transfer from the Ministry of Regional and Economic Development (Vote 49)		608,274			
	—Transfer from the Ministry of Provincial Secretary (Vote 71)		16,757,844	22,783,718	22,696,579	87,139
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries					
	—Tourism North					
	—Canada's West Marketplace					
	—Rendez Vous Canada					
	—World Travel Mart					
	—Infonetwork					
			22,783,718	**22,783,718**	**22,696,579**	**87,139**

GENERAL FUND
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

Vote No.	Description	Total Appropriations			Actual Expenditures	Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1990	Other Authorizations	Total		
		$	$	$	$	$
	Ministry of Transportation and Highways					
72	Minister's Office	304,242		304,242	304,210	32
73	Ministry Operations	1,015,849,683		1,015,849,683	1,015,842,180	7,503
	Statutory—					
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from the Ministry of Municipal Affairs, Recreation and Culture (Vote 47)		182,240,633	182,240,633	182,239,363	1,270
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries					
	—Revelstoke Project—Highway 23					
	—Elkford Bridge—Fording coal mine road					
		1,016,153,925	**182,240,633**	**1,198,394,558**	**1,198,385,753**	**8,805**
	Other Appropriations					
74	Management of Public Funds and Debt (Ministry of Finance and Corporate Relations)	651,400,000				
	Statutory—					
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 53)		22,668,261	674,068,261	674,068,261	
75	Contingencies (All Ministries) (Ministry of Finance and Corporate Relations)	50,000,000		50,000,000	23,819,656	26,180,344
76	New Programs	45,000,000		45,000,000	8,583,739	36,416,261
	Statutory—					
	Special Accounts—					
	South Moresby Implementation Act (S.B.C. 1988, chap. 60, sec. 4)					
	—South Moresby Implementation— Forestry Compensation	32,923,626		32,923,626	308,284	32,615,342
	Lottery Act (R.S.B.C. 1979, chap. 249, secs. 6 and 7)					
	—Lottery Fund	182,000,000		182,000,000	109,992,523	72,007,477
		961,323,626	**22,668,261**	**983,991,887**	**816,772,463**	**167,219,424**
	Total General Fund Expenditure by Appropriation 1990[2]	**13,487,000,000**	**205,893,012**	**13,692,893,012**	**13,347,423,998**	**345,469,014**

Summary					
Voted Expenditure	13,122,720,738	64,000,494	13,186,721,232	13,025,996,795	160,724,437
Statutory—					
Special Accounts	677,579,262	94,219,800	771,799,062	588,718,751	183,080,311
Special Warrants		69,169,000	69,169,000	64,553,778	4,615,222
Various Acts		52,461,428	52,461,428	52,461,428	
Less Inter-Account Transfers	(313,300,000)	(73,957,710)	(387,257,710)	(384,306,754)	(2,950,956)
Total General Fund Expenditure by Appropriation 1990[2]	**13,487,000,000**	**205,893,012**	**13,692,893,012**	**13,347,423,998**	**345,469,014**
Total General Fund Expenditure by Appropriation 1989[2]	**11,835,000,000**	**331,193,150**	**12,166,193,150**	**11,892,010,418**	**274,182,732**

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[1] Statutory accounts listed within Native Affairs which have been transferred under the *Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14).

[2] The Total General Fund Expenditure by Appropriation differs from the Total Operating Expenditure due to Valuation Allowances.

	1990	1989
	$	$
Total General Fund Expenditure by Appropriation	13,347,423,998	11,892,010,418
Less Valuation Allowances (Note 18)	18,700,292	64,580,119
Total Operating Expenditure (A6)	13,328,723,706	11,827,430,299

GENERAL FUND STATEMENT OF GUARANTEED DEBT
AS AT MARCH 31, 1990

Guaranteed debt represents that debt of municipalities and other governments, private enterprises and individuals, and debt and minority interests of provincial Crown corporations, which has been explicitly guaranteed or indemnified by the government, under the authority of a statute, as to net principal or redemption provisions.

	In Millions	
	1990 Net Outstanding[2]	1989 Net Outstanding[2]
	$	$
Municipalities and other local governments —		
(1) Guarantees authorized pursuant to the *Municipalities Assistance Act*, sec. 3	1	1
(2) Guarantees authorized pursuant to the *Municipal Act*, sec. 854 —		
Debentures	7	9
Subtotal, municipalities and other local governments	8	10
Government services —		
(3) Guarantees authorized pursuant to the *British Columbia Buildings Corporation Act*, sec. 13[1] —		
Debentures	187	211
Mortgage	2	2
(4) Guarantees authorized pursuant to the *System Act*, sec. 20[1] —		
Debentures	20	21
Subtotal, government services	209	234
Health and education —[4]		
(5) Guarantees authorized pursuant to the *Educational Institution Capital Finance Act*, sec. 9[1] —		
Debentures	344	361
(6) Guarantees authorized pursuant to the *Financial Administration Act*, sec. 56 —		
Student aid loans	91	62
Science World	5	5
Simon Fraser University — Debentures	3	4
(7) Guarantees authorized pursuant to the *Hospital District Finance Act*, sec. 9[1] —		
Debentures	677	730
(8) Guarantees authorized pursuant to the *School District Capital Finance Act*, sec. 9[1] —		
Debentures	707	809
Subtotal, health and education	1,827	1,971
Economic development —		
(9) Guarantees authorized pursuant to the *Agricultural Credit Act*, sec. 3	2	2
(10) Guarantees authorized pursuant to the *British Columbia Enterprise Corporation Act*, sec. 6[1]		39
(11) Guarantees authorized pursuant to the *British Columbia Railway Finance Act*, sec. 10[1] —		
Capital leases	23	24
1st preferred shares — BC Rail Ltd	187	200
(12) Guarantees authorized pursuant to the *British Columbia Transit Act*, sec. 22[1] —		
Bonds and debentures	46	48
Capital leases	211	215
(13) Guarantees authorized pursuant to the *Farm Product Industry Act*, sec. 2	2	2
(14) Guarantees authorized pursuant to the *Ferry Corporation Act*, sec. 18[1] —		
Notes	23	30
Capital leases	44	45
(15) Guarantees authorized pursuant to the *Financial Administration Act*, sec. 56 —		
Can Dive Services	1	
East Chilliwack Co-op	1	2
Fraser Valley Mushroom Growers Co-op	2	
Regional Seed Capital Program	2	1
Miscellaneous guarantees less than $1 million	2	1
(16) Guarantees authorized pursuant to the *Home Mortgage Assistance Program Act*, sec. 2	69	

GENERAL FUND STATEMENT OF GUARANTEED DEBT
AS AT MARCH 31, 1990 — Continued

	In Millions	
	1990 Net Outstanding[2]	1989 Net Outstanding[2]
	$	$
(17) Guarantees authorized pursuant to the *Housing and Employment Development Financing Act*, secs. 5 and 6 —		
Bonds and debentures	1	1
Subtotal, economic development	616	610
Utilities —		
(18) Guarantees authorized pursuant to the *Hydro and Power Authority Act*, sec. 44[1] —		
Bonds and debentures	4,096	4,712
(19) Guarantees authorized pursuant to the *Financial Administration Act*, sec. 56 —		
Exchangeable bonds, B.C. Gas	150	150
Subtotal, utilities	4,246	4,862
Grand total, all guaranteed debt	6,906	7,687
Less:		
Amounts included above held by General Fund[3]	(6)	(9)
Provision for probable payout	(4)	
Net total, all guaranteed debt	**6,896**	**7,678**

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[1] See Section F of the Public Accounts for details of maturity dates, interest rates and redemption features of the outstanding debt of these Crown agencies.

[2] Net outstanding guaranteed debt includes gross principal debt less sinking fund balances, and represents the total amount of contingent liability of the government arising from relevant guarantees. Amounts payable in foreign currency are translated into Canadian dollars at the rate of exchange prevailing at the fiscal year-end.

[3] As a result of government financing and investment policies, $2.3 billion of guaranteed debt is held by trust funds actively managed by the government.

[4] The government is directly responsible for paying 50.35% to 100% of debt service costs for health and education debt through various grant formulas. In 1989/90 the contributions totalled approximately $328 million or 77.52% of debt service costs.

GENERAL FUND STATEMENT OF INFORMATION
REQUIRED UNDER SECTION 8 (2) (b) (iii) OF THE *FINANCIAL ADMINISTRATION ACT*
FOR THE FISCAL YEAR ENDED MARCH 31, 1990

	In Millions			
Ministry	Money Refunded	Assets and Uncollectible Debts Written-Off	Debts and Obligations Forgiven	Remissions Made
	$	$	$	$
Advanced Education, Training and Technology		3		
Attorney General		1		
Crown Lands		13		
Finance and Corporate Relations	37	6		
Forests		2		
Health	10	2		
Regional and Economic Development			2	
Total 1989/90	47	27	2	0
Total 1988/89	9	19	2	

This statement includes amounts authorized by sections 13,14,15 and 16 of the *Financial Administration Act*. Amounts authorized for refund, write-off, forgiveness or remission by other statutes are not shown separately in these financial statements.

SECTION B

COMBINED FINANCIAL STATEMENTS AS AT MARCH 31, 1990

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Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR GENERAL'S REPORT

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the combined balance sheet of the Consolidated Revenue Fund of the Government of the Province of British Columbia as at March 31, 1990, and the related statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these combined financial statements present fairly the financial position of the Consolidated Revenue Fund as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in note 1 to these financial statements applied, after giving retroactive effect to the changes explained in the 1990 Changes in Accounting Policy section of the Introduction to the 1989/90 Public Accounts, on a basis consistent with that of the preceding year.

As described in note 1(a), these financial statements reflect only the transactions and balances of the Consolidated Revenue Fund, which consists of the General Fund, the Budget Stabilization Fund and the Privatization Benefits Fund. Other significant financial activities of the Government occur outside this reporting entity. These additional activities are reflected in the consolidated financial statements (section C of the Public Accounts), which are the summary financial statements of the Government, consolidating the transactions and balances of the General and Special Funds with those of other Government organizations and enterprises to provide an accounting of substantially the full nature and extent of the financial affairs and resources for which the Government is responsible.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 31, 1990,
except as to note 20
which is as of September 18, 1990

COMBINED BALANCE SHEET
AS AT MARCH 31, 1990

	Note	In Millions 1990	 1989
ASSETS		$	$
Cash and temporary investments	2	400	679
Accounts receivable	3	1,026	930
Inventories	4	55	69
Investments in and amounts due from Crown corporations and agencies	5	664	618
Loans, advances and other investments	6	775	592
Mortgages receivable	7	135	418
Fiscal Agency Loan Program	8	4,914	3,811
Other assets	9	25	30
		7,994	**7,147**
LIABILITIES AND NET EQUITY (DEFICIENCY)			
Liabilities:			
Accounts payable and accrued liabilities	10	1,069	1,025
Due to Crown corporations, agencies and trust funds	11	197	161
Deferred revenue	12	269	253
Public debt, used for government operating purposes	13	4,209	4,919
Public debt, used for Fiscal Agency Loan Program	14	4,917	3,813
		10,661	10,171
Net equity (deficiency)	15	(2,667)	(3,024)
		7,994	**7,147**
Fixed assets	Public Accounts Introduction page x		
Contingencies and commitments	18		

The accompanying notes and supplementary statements are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:

DOUGLAS H. HORSWILL
Deputy Minister of Finance and
Corporate Relations

ALAN J. BARNARD
Deputy Comptroller General
Acting for the Comptroller General

COMBINED STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1990

	In Millions	
	1990	1989
	$	$
REVENUE		
Taxation	7,969	6,974
Natural resources	1,249	1,271
Other	1,696	1,717
Contributions from government enterprises	532	438
Contributions from the federal government	2,101	2,110
Total revenue	**13,547**	**12,510**
EXPENDITURE		
Health	4,500	4,012
Social services	1,504	1,411
Education	3,181	2,881
Protection of persons and property	618	548
Transportation	1,199	829
Natural resources and economic development	991	848
Other	448	405
General government	217	207
Debt servicing[1]	510	530
Total operating expenditure (Note 16)	**13,168**	**11,671**
Net Operating Revenue for the Year	**379**	**839**
NON-OPERATING TRANSACTIONS		
Valuation allowances (Note 17)	(22)	(81)
Accounting adjustment for recognition of grants paid for social assistance payments		(31)
Accounting adjustment for reclassification of British Columbia Liquor Distribution Branch to modified equity basis (Note 21)		9
Net Revenue for the Year (Note 15)	**357**	**736**

---

[1] Debt servicing does not include interest of $520,966,285 (1989: $348,092,167) on borrowings to the finance Fiscal Agency Loan Program as the interest revenue and expenditure are offsetting.

The accompanying notes and supplementary statements are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990

	In Millions			
	1990		1989	
	$		$	
OPERATING TRANSACTIONS				
Net operating revenue for the year		379		839
Non-cash items included in net expenditure				
Accounts receivable (increases)	(96)		(118)	
Accounts payable increases	44		32	
Due to Crown corporations increases (decreases)	36		(37)	
Public debt issue discount increases	25		21	
Due from Crown corporations (increases)			(14)	
Loans, advances and equity investments decreases	11		35	
Accounting adjustments	(22)		(103)	
Other under $10 million	3		2	
		1		(182)
Cash items applicable to future operations		31		181
Cash derived from operations		411		838
INVESTMENT TRANSACTIONS				
Loans, advances and other investments (issues)	(194)		(464)	
Mortgages receivable repayments (issues)	285		(99)	
Divestment of (investment in):				
Crown corporations	(46)		400	
Other assets			2	
Cash derived from (used for) investments		45		(161)
Total financial increases		456		677
FINANCING TRANSACTIONS				
Increase in public debt issues	324		1,024	
Less: Used for Fiscal Agency Loan Program	(1,059)		(1,138)	
Cash (used for) financing		(735)		(114)
Increase (decreases) in cash and temporary investments		(279)		563
Balance — beginning of year		679		116
Balance — end of year		400		679

The accompanying notes and supplementary statements are an integral part of these financial statements.

NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1990

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the transactions and balances of the General Fund and Special Funds which combined are known as the Consolidated Revenue Fund. Separate consolidated financial statements of the government are prepared which include the financial activities of the Consolidated Revenue Fund and Government Organizations and Enterprises. (*See* Section C of the Public Accounts.)

For purposes of these financial statements, the accounts of the Government are presented as one Consolidated Revenue Fund, which is comprised of:

- General Fund — includes all transactions and balances of the government not otherwise earmarked by legislative action, including the accounts of the Queen's Printer and the Purchasing Commission, special accounts and other statutory spending authorities; and
- Special Funds — amounts set aside from the General Fund by special disposition of the Legislature.

(b) PRINCIPLES OF COMBINATION

The accounts of the General Fund are combined with the Special Funds after adjusting them to conform with the accounting policies as described below. Inter-account revenue and expenditure transactions are eliminated upon combination.

(c) BASIS OF ACCOUNTING AND SPECIFIC POLICIES

The basis of accounting, specific policies and 1990 changes in accounting policy are as stated in the Introduction to the Public Accounts.

2. Cash and Temporary Investments

	In Millions	
	1990	1989
	$	$
Cash (cheques issued in excess of funds on deposit)	(123)	(161)
Temporary investments		
Units in Province of British Columbia Pooled Investment Portfolios	523	840
	400	679

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, such as the Fiscal Agency Loan Program and the Privatization Benefits Fund amounts, the government's cash balances and temporary investments are all held in General Fund bank and investment accounts.

3. Accounts Receivable

	In Millions	
	1990	1989
	$	$
Taxes receivable	544	514
Local government bodies	4	3
Government of Canada	66	91
Ministerial accounts receivable	290	293
Accrued interest	88	81
Crown corporations and agencies	112	26
	1,104	1,008
Less provision for doubtful accounts	(78)	(78)
	1,026	930

4. Inventories

	In Millions	
	1990	1989
	$	$
Property under development	53	68
Ministerial inventories	2	1
	55	69

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

5. Investments In and Amounts Due From Crown Corporations and Agencies

	In Millions			
	1990			1989
	Investments $	Amounts Due $	Total $	Total $
British Columbia Buildings Corporation		12	12	45
British Columbia Enterprise Corporation				3
British Columbia Hydro and Power Authority		109	109	8
British Columbia Liquor Distribution Branch	17		17	14
British Columbia Lottery Corporation		14	14	
B. C. Pavilion Corporation	158		158	155
British Columbia Petroleum Corporation		8	8	41
British Columbia Railway Company	258	10	268	268
British Columbia Regional Hospital Districts Financing Authority		12	12	12
British Columbia School Districts Capital Financing Authority		27	27	36
Discovery Enterprises Inc		14	14	10
Provincial Rental Housing Corporation		23	23	24
Workers' Compensation Board of British Columbia		2	2	2
	433	231	664	618

(a) DEFINITIONS

The entire issued capital stock of each of the Crown corporations recorded under investments is owned by the province. A number of other Crown corporations and agencies exist for which the province has either no recorded investment, or an investment of less than one million dollars.

Amounts due represent long-term notes and debentures of Crown corporations and agencies held by the province, in addition to recoverable advances due to the province.

(b) BRITISH COLUMBIA ENTERPRISE CORPORATION (THE CORPORATION)

Effective September 30, 1989, the Corporation ceased operations and, pursuant to a tri-parties agreement between the Corporation, the province and B.C. Pavilion Corporation, transferred all its remaining assets, liabilities and rights to the province and to B.C. Pavilion Corporation. The latter also assumed responsibility for administering the wind-up of the business of the Corporation.

6. Loans, Advances and Other Investments

	In Millions	
	1990	1989
	$	$
Agricultural Land Development Act	14	15
Crop Insurance Stabilization Act	15	14
Development Corporation Act	120	145
Downtown Revitalization Act	13	15
Homeowner Assistance Act	5	11
Industrial Development Fund Act	22	27
Industrial Development Incentive Act	114	78
Low Interest Loan Agreement Revolving Fund Act	5	9
Ministry of Lands, Parks and Housing Act	5	4
Privatization Benefits Fund Act	422	318
Province of Saskatchewan	100	
Other	17	23
	852	659
Less provision for doubtful accounts	(77)	(67)
	775	592

NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

7. Mortgages Receivable

	In Millions	
	1990	1989
	$	$
Crown Land — pursuant to the *Ministry of Lands, Parks and Housing Act*	20	31
False Creek land sale		
Note receivable	91	83
Public participation funding agreement	20	20
Provincial Home Acquisition — pursuant to the *Provincial Home Acquisition Act, Home Purchase Assistance Act*, and the *Home Conversion and Leasehold Loan Act*	22	303
	153	437
Less provision for doubtful accounts	(18)	(19)
	135	418

8. Fiscal Agency Loan Program

	In Millions	
	1990	1989
	$	$
Cash and temporary investments held for relending	55	
British Columbia Assessment Authority	4	5
British Columbia Buildings Corporation	315	210
British Columbia Educational Institutions Capital Financing Authority	81	16
British Columbia Hydro and Power Authority	2,981	2,348
British Columbia Railway Company	49	74
British Columbia Regional Hospital Districts Financing Authority	112	33
British Columbia School Districts Capital Financing Authority	87	
British Columbia Systems Corporation	17	19
British Columbia Transit	920	874
Capital Project Certificate of Approval Program	193	135
Greater Vancouver Sewerage and Drainage District	27	28
Greater Vancouver Water District	20	20
Improvement Districts	2	1
Simon Fraser University	3	1
Thompson-Nicola District	1	1
University of British Columbia	43	44
University of Victoria	4	2
	4,914	3,811

9. Other Assets

	In Millions	
	1990	1989
	$	$
Prepaid program costs — ministerial prepayments	11	15
Unamortized issue costs of public debt	14	15
	25	30

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

10. Accounts Payable and Accrued Liabilities

	In Millions	
	1990	1989
	$	$
Ministry trade accounts and other liabilities	701	663
Accrued interest on public debt	203	225
Accrued employee leave entitlements	72	72
Forest Act, section 88	1	5
Government of Canada	88	60
Provision for guaranteed debt payout	4	
	1,069	1,025

11. Due to Crown Corporations, Agencies and Trust Funds

	In Millions	
	1990	1989
	$	$
Trust Funds	22	36
British Columbia Colleges and Institutes	13	12
British Columbia Housing Management Commission		3
British Columbia Transit	9	
Medical Services Commission of British Columbia	143	101
Simon Fraser University	3	2
University of British Columbia	6	6
University of Victoria	1	1
	197	161

12. Deferred Revenue

	In Millions	
	1990	1989
	$	$
Motor vehicle licences and permits	76	65
Water rentals and recording fees	55	62
Petroleum, natural gas and minerals, leases and fees	22	24
Medical Services Plan premiums	40	45
Miscellaneous	76	57
	269	253

NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

13. Public Debt Used for Government Operating Purposes

In Millions

		1990				1989	
	Year of Maturity	Canadian Dollar Debt $	U.S. Dollar Debt (CDN $) $	Total Canadian Dollars $	Weighted Average Coupon Rate Percent	Total Canadian Dollars $	Weighted Average Coupon Rate Percent
Short-term promissory notes	1989–1990					150	
	1990–1991	92	70	162			
Treasury bills......................................	1989–1990					780	
	1990–1991	780		780			
Notes and bonds	1989–1990					328	11.08
	1990–1991	685	1	686	9.75	706	9.69
	1991–1992	688	1	689	9.88	796	9.74
	1992–1993	269	1	270	7.98	351	8.37
	1993–1994	345	1	346	9.36	501	10.15
	1994–1995	15	12	27	7.27	28	7.25
	1995–2000	1,372	4	1,376	9.19	1,352	9.16
	2000–2005	315		315	10.29	315	10.29
	2005–2010	12		12	8.13	12	8.13
		3,701	20	3,721	9.42	4,389	9.61
Total debt issued at face value		4,573	90	4,663		5,319	
Less:							
Sinking funds				(308)		(230)	
				4,355		5,089	
Unamortized discount...........................				(146)		(170)	
				4,209		4,919	

Promissory notes outstanding at March 31, 1990 mature on November 2, 1990 at an annual average interest rate of 12.70%. During the year $582.8 million in notes were issued at interest rates which varied between 12.50% and 12.95%.

Treasury bills outstanding at March 31, 1990 mature at various dates to June 27, 1990 at an annual average interest rate of 12.35%. During the year, $3.12 billion in Treasury bills were issued at interest rates which varied between 11.97% and 13.27%.

The province had 106 series of notes and bonds outstanding at March 31, 1990.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 29.4 billion Yen (1989: 31.1 billion Yen) which have been fully hedged to $211.9 million Canadian (1989: $220.7 million Canadian) through currency exchange agreements.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Millions	
	Canadian Funds $	U.S. Funds $
1991	731	1
1992	679	1
1993	293	1
1994	264	1
1995	47	7

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

14. Public Debt Used for Fiscal Agency Loan Program

In Millions

	Year of Maturity	1990 Canadian Dollar Debt $	1990 U.S. Dollar Debt (CDN $) $	1990 Total Canadian Dollars $	1990 Weighted Average Coupon Rate Percent	1989 Total Canadian Dollars $	1989 Weighted Average Coupon Rate Percent
Promissory notes	1989–1990					2,250	
	1990–1991	1,964	799	2,763			
	1991–1992	91	32	123			
Notes, bonds and debentures	1989–1990					295	11.21
	1990–1991	23		23	11.55	23	11.55
	1991–1992	171		171	10.22	171	10.22
	1992–1993	104		104	9.73	54	10.17
	1993–1994	579		579	11.61	19	11.38
	1994–1995	293		293	9.28	7	13.37
	1995–2000	334		334	9.99	320	10.18
	2000–2005	242		242	13.38	242	13.38
	2005–2010	907		907	10.39	598	10.12
		2,653		2,653	10.73	1,729	10.82
Total debt issued at face value		4,708	831	5,539		3,979	
Less:							
Sinking funds				(495)		(77)	
				5,044		3,902	
Unamortized discount				(127)		(89)	
				4,917		3,813	

Promissory notes outstanding at March 31, 1990 mature at various dates to March 30, 1992 at an annual average interest rate of 11.98%. During the year, $7.8 billion in notes were issued at interest rates which varied between 5.83% and 13.70%.

The province had 65 issues of notes, bonds and debentures outstanding at March 31, 1990.

Included in notes, bonds and debentures payable in Canadian currency are Japanese Yen notes totalling 11.6 billion Yen (1989: 13.4 billion Yen) which have been fully hedged to $73 million Canadian (1989: $82.9 million) through foreign currency exchange agreements.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Millions Canadian Funds $
1991	63
1992	184
1993	108
1994	604
1995	290

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

15. Net Equity (Deficiency)

	In Millions	
	1990	1989
	$	$
Net equity (deficiency) — beginning of year	(3,024)	(3,760)
Net revenue for the year	357	736
Net equity (deficiency) — end of year	(2,667)	(3,024)

Included in the net equity (deficiency) of these financial statements are $2,021 million set aside by special disposition of the Legislature for Special Funds (1989: $1,800 million).

16. Expenditure by Group Account Classification

	In Millions	
	1990	1989
	$	$
Grants and contributions	9,552	8,663
Salaries and benefits	1,186	1,106
Operating costs	1,529	1,230
Asset acquisitions	411	232
Other	1,211	961
Recoveries	(721)	(521)
Total Operating Expenditure	13,168	11,671

17. Valuation Allowances

	In Millions	
	1990	1989
	$	$
Revenue		
Taxation	(2)	2
Natural resource	2	10
Other	3	4
	3	16
Expenditure		
Loans, advances and other investments	15	32
Mortgages receivable		10
Investments in and amounts due from Crown corporations and agencies	4	23
	19	65
	22	81

18. Contingencies and Commitments

(a) GUARANTEED DEBT

Guaranteed debt as at March 31, 1990 totalled $6.9 billion (1989: $7.7 billion). *See* Statement of Guaranteed Debt on page A34 of the Public Accounts for further details.

(b) CONTINGENT LIABILITIES

(i) Pending litigation

The government is a defendant in legal actions which may give rise to future liabilities. No amount has been recorded in these financial statements because the outcome of the litigation is uncertain.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

18. Contingencies and Commitments — Continued

The government has a contingent liability in respect of the following summary of cases where the estimated or known claim is or exceeds $100,000:

- claims of $10 million against Securities Commission by investors in debt securities;
- claims of $.5 million for alleged negligence of ambulance drivers;
- claims of $5 million have been made regarding motor vehicle accidents;
- claims of $29 million have been made regarding contract disputes;
- various claims totalling $7.4 million against assessments for motive fuel, hotel room, logging, mining, corporation capital and property purchase taxes;
- claims of $2 million have been made regarding an airplane accident;
- various legal actions totalling $12.3 million representing claims for damages to persons and property or other miscellaneous claims;
- claims totalling $16.8 million against assessment for social services tax; and
- claims totalling $134 million for alleged expropriation of mineral claims.

(ii) Other contingent liabilities

The government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the statement of guaranteed debt. No liability for all other contingent liabilities has been recorded in these financial statements because amounts are uncertain.

(c) COMMITMENTS

At the end of each year government has a number of commitments outstanding for capital contracts and extraordinary programs. Such future expenditures are charged to the appropriation in the year in which the work or service is performed. Commitments for capital contracts totalled approximately $106 million (1989: $75 million).

(d) SUPERANNUATION AND PENSION ACTUARIAL VALUATIONS

(i) The government has statutory responsibilities, in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances, equal to:

- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
- the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

(ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of an unfunded liability by the actuary indicates that a deficiency of funds may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the **latest actuarial valuations** for the above funds are provided for information purposes:

	In Millions	
	Public Service Superannuation as at March 31, 1987	College Pension as at August 31, 1988
	$	$
Total actuarial liability	4,480	372
Less assets:		
Fund	(2,339)	(196)
Present value of future contributions	(1,685)	(146)
Unfunded liability	456	30

(iii) The government also has statutory responsibility for any deficiency which arises between the money available in the Members of the Legislative Assembly Superannuation Account for the payment of superannuation allowances and the amounts necessary to meet the payment of such allowances. It is the practice of the government to fully fund such deficiencies at the time a member or his surviving spouse becomes eligible and elects to receive an allowance. An actuarial valuation of the account is not required by the *Legislative Assembly Allowances and Pension Act* and no such valuation has been performed.

See Section G of the Public Accounts for further details of these plans.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

19. Trust Funds

Amounts held and administered by the government at the end of the fiscal year were comprised of the following:

	In Millions	
	1990	1989
	$	$
Superannuation, Pension and Long-term Disability Funds[1,2,4]		
— administered by the Superannuation Commission	11,475	10,258
Sinking Funds[1,3]		
— administered by the Provincial Treasury	4,516	3,895
Investment funds of Crown corporations and agencies[4]		
— administered by the Provincial Treasury	666	517
Public Trustee and Official Administrators		
— administered by government officials	312	278
Supreme and County Court Rules (Suitors' Funds)		
— administered by the Courts	86	79
Workers' Compensation Board of British Columbia[1,4]	3,377	3,056
Other trust funds		
— administered by various government officials	60	65
	20,492	18,148

Trust funds include amounts held and administered in trust, over which the government has no power of appropriation. Cash and investments of the trust funds are managed or held by the Provincial Treasury, Ministry of Finance and Corporate Relations.

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[1] *See* Volume II of the Public Accounts for the latest audited financial statements of Superannuation and Pension Funds, the Workers' Compensation Board and most entities whose sinking funds are administered by the Provincial Treasury.

[2] The amounts for five of the Superannuation and Pension Funds, totalling $7,896 million (1989: $7,041 million) have been taken from these funds' latest audited financial statements which have a different fiscal year-end than these financial statements.

[3] Sinking funds include investments held by Financing Authorities (which have essentially the same purpose as sinking funds) and the sinking funds relating to public debt as disclosed in Notes 13 and 14 of these financial statements.

[4] Previous year's fund balances have been restated to conform to the current year's presentation.

20. Subsequent Event

On September 18, 1990, the chairman of Treasury Board determined that the government had a liability in the amount of $40 million, as of March 31, 1990, representing the estimated 1989/90 cost of physicians' services currently under negotiation with the British Columbia Medical Association. The Provincial Secretary approved this amount as an expenditure of the Lottery Fund Special Account.

21. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation.

The financial affairs of the British Columbia Liquor Distribution Branch are now accounted for in these financial statements on the modified equity basis. As a result, the assets and liabilities of the branch have been eliminated from individual balance sheet categories and are reflected as an "amount due" in "Investments in and amounts due from Crown corporations and agencies." The $9 million net increase in 1988/89 assets resulting from this change is shown as an non-operating accounting adjustment in the statement of revenue and expenditure.

With this exception, reclassifications have had no effect on the operating results or fund balances as previously reported.

SUPPLEMENTARY STATEMENTS TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990

BUDGET STABILIZATION FUND BALANCE SHEET AS AT MARCH 31, 1990

	In Millions	
	1990	1989
ASSETS	$	$
Due from the General Fund	1,600	1,491
	1,600	1,491
NET EQUITY		
Net equity — beginning of year	1,491	743
Net revenue for the year	109	748
Net equity — end of year	**1,600**	**1,491**

BUDGET STABILIZATION FUND STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1990

	In Millions	
	1990	1989
REVENUE	$	$
Interest revenue	161	77
Transfer from General Fund	448	592
Transfer from Lottery Fund Special Account		79
Total revenue	609	748
EXPENDITURE		
Payment to General Fund	500	
Net Revenue for the year, to net equity	**109**	**748**

NOTES TO BUDGET STABILIZATION FUND FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990

1. Significant Accounting Policies

(a) REPORTING ENTITY

The Budget Stabilization Fund (the Fund) is a Special Fund, for purposes of the *Financial Administration Act*, established pursuant to the *Budget Stabilization Fund Act*. Its purpose is to assist in stabilizing the operating revenues of the Government. General Fund revenue, as specified by the Lieutenant Governor in Council, may be paid into the Fund, and Lottery Fund Special Account money may also be paid into the Fund, if authorized by the Lieutenant Governor in Council. Money may be paid out of the Fund into the General Fund, with the approval of the Lieutenant Governor in Council.

(b) SPECIFIC POLICIES

The Budget Stabilization Fund, as well as any other Special Funds, and the General Fund constitute the Government's Consolidated Revenue Fund, in accordance with section 9 of the *Financial Administration Act*. Therefore, the accounting policies applicable to the Government's Consolidated Revenue Fund, as specified in the Introduction to the Public Accounts, are the policies applicable to the Budget Stabilization Fund.

SUPPLEMENTARY STATEMENTS TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

PRIVATIZATION BENEFITS FUND BALANCE SHEET AS AT MARCH 31, 1990

	In Millions 1990	1989
ASSETS	$	$
Cash and temporary investments	137	296
Accounts receivable	7	2
Loans, advances and other investments (Note 2)	276	20
Other (Unrealized foreign exchange loss)	2	
	422	**318**
LIABILITIES		
Liabilities:		
Due to general fund	1	9
	1	9
NET EQUITY		
Net equity — beginning of year	309	
Net revenue for the year	112	309
Net equity — end of year	421	309
	422	**318**

PRIVATIZATION BENEFITS FUND STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1990

	In Millions 1990		1989	
REVENUE	$	$	$	$
Income from investments		39		13
Net proceeds from privatization transactions:				
British Columbia Hydro and Power Authority	8		221	
British Columbia Enterprise Corporation	61		43	
Highways maintenance	15		37	
Forests — nurseries	1		7	
Other			1	
		85		309
Total revenue		124		322
EXPENDITURE				
Payment to General Fund		12		13
Net Revenue for the year, to net equity		**112**		**309**

SUPPLEMENTARY STATEMENTS TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

NOTES TO PRIVATIZATION BENEFITS FUND FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990

1. Significant Accounting Policies

(a) Reporting Entity

The Privatization Benefits Fund is a Special Fund, for purposes of the *Financial Administration Act,* established pursuant to the *Privatization Benefits Fund Act.* Its purpose is to hold in perpetuity the proceeds of assets disposed of through the privatization program, as specified by the Lieutenant Governor in Council, in order to produce revenue for the benefit of the province. The *Privatization Benefits Fund Act* was amended by the *Miscellaneous Statutes Amendment Act* (No. 1), 1989 in July 1989. This amendment allows the government to pay either all or part of the accrued earnings of the Privatization Benefits Fund to the General Fund, as and when directed by the Lieutenant Governor in Council. In accounting for the Privatization Benefits Fund, proceeds are defined as the proceeds of privatization transactions net of selling costs and any book value of the assets sold. Privatization transactions where selling costs and book value exceed the proceeds (losses on privatization) are not deducted from the fund.

(b) Specific Policies

The Privatization Benefits Fund, as well as any other Special Funds, and the General Fund constitute the Government's Consolidated Revenue Fund, in accordance with section 9 of the *Financial Administration Act.* Therefore, the accounting policies applicable to the Government's Consolidated Revenue Fund, as specified in the Introduction to the Public Accounts, are the policies applicable to the Privatization Benefits Fund.

Passage of the *Financial Administration Amendment Act,* 1989 permitted the Minister of Finance and Corporate Relations to diversify the investments of the Privatization Benefits Fund into additional classes of investment such as equities (domestic and foreign), mortgages, real estate, corporate bonds and venture capital.

SUPPLEMENTARY STATEMENTS TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

NOTES TO PRIVATIZATION BENEFITS FUND FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

2. Investments held by Privatization Benefits Fund

	In Millions		
	1990		1989
	Cost[1] $	Market Value[2] $	Market Value $
Bonds			
Obligations of/or Guaranteed by Canada	67	63	20
Obligations of/or Guaranteed by a province	41	39	
Obligations of/or Guaranteed by a savings institution	7	7	
Bonds and debentures issued by a Corporation incorporated under the laws of Canada or a province	7	7	
Total bonds	122	116	20
Shares and Convertible Securities			
Canadian securities by industry sector			
Metals and minerals	4	4	
Golds	5	5	
Oil and gas	6	6	
Paper and forest products	1	1	
Consumer products	6	6	
Industrial products	6	6	
Transportation	6	6	
Utilities	7	6	
Communications and media	4	3	
Merchandising	8	7	
Financial services	19	17	
Management companies	5	5	
Other equities[3]	2	24	
	79	96	
Units in Province of British Columbia Canadian Equity Index Fund	40	37	
Foreign securities	33	30	
Total shares and convertible securities	152	163	
Real Estate	2	2	
	276	**281**	**20**

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[1] Bonds are listed at amortized cost.

[2] Net Revenue using Market Value was $122 million for 1990 (1989: $309 million). *See* Section D of the Public Accounts for further information on results of the Privatization Benefits Fund.

[3] Other Equities include W. L. C. Developments Ltd. share at $1. The market value of the investment at March 31, 1990 was $22 million.

CONSOLIDATED FINANCIAL STATEMENTS
AS AT MARCH 31, 1990

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Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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Victoria
British Columbia
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Telephone: (604) 387-6803
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AUDITOR GENERAL'S REPORT

To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia

I have examined the consolidated balance sheet of the Government of the Province of British Columbia as at March 31, 1990, and the related statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act.* In my opinion, these consolidated financial statements present fairly the financial position of the Government as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in note 1 to these financial statements applied, after giving retroactive effect to the changes explained in the 1990 Changes in Accounting Policy section of the Introduction to the 1989/90 Public Accounts, on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 31, 1990,
except as to note 20
which is as of September 18, 1990

CONSOLIDATED BALANCE SHEET
AS AT MARCH 31, 1990

	Note	In Millions 1990	1989
ASSETS		$	$
Cash and temporary investments	2	442	724
Accounts receivable	3	1,135	1,041
Inventories	4	55	69
Equity in government enterprises	5	2,280	2,098
Loans, advances and other investments	6	800	612
Mortgages receivable	7	138	420
Fiscal Agency Loan Program	8	6,287	5,418
Other assets	9	21	36
		11,158	**10,418**
LIABILITIES AND NET EQUITY (DEFICIENCY)			
Liabilities:			
Accounts payable and accrued liabilities	10	1,367	1,277
Due to Crown corporations, agencies and trust funds	11	54	60
Deferred revenue	12	280	254
Public debt, used for operating purposes	13	4,803	5,447
Public debt, used for Fiscal Agency Loan Program	14	6,257	5,387
		12,761	12,425
Net equity (deficiency)	15	(1,603)	(2,007)
		11,158	**10,418**

Fixed assets .... Public Accounts Introduction page x

Contingencies and commitments 18

The accompanying notes and supplementary statements are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:

DOUGLAS H. HORSWILL
Deputy Minister of Finance and
Corporate Relations

ALAN J. BARNARD
Deputy Comptroller General
Acting for the Comptroller General

CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1990

	In Millions 1990	In Millions 1989
	$	$
REVENUE		
Taxation	7,969	6,992
Natural resources	1,249	1,281
Other	2,223	2,173
Contributions from government enterprises	530	415
Contributions from the federal government	2,101	2,110
Recoveries	667	494
Total revenue	**14,739**	**13,465**
EXPENDITURE		
Health	4,479	3,981
Social services	1,465	1,378
Education	3,237	2,926
Protection of persons and property	549	493
Transportation	1,179	799
Natural resources and economic development	932	791
Other	533	480
General government	621	534
Debt servicing	1,415	1,250
Total operating expenditure (Note 17)	**14,410**	**12,632**
Net Operating Revenue for the Year	**329**	**833**
NON-OPERATING TRANSACTIONS		
Valuation allowances	(22)	(81)
Accounting adjustment for recognition of grants paid for social assistance payments		(31)
Accounting adjustment for reclassification of British Columbia Liquor Distribution Branch to modified equity basis (Note 21)		9
Increase in unremitted equity of government enterprises (Note 5)	97	200
Consolidated Net Revenue for the Year (Note 15)	**404**	**930**

The accompanying notes and supplementary statements are an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990

	In Millions			
	1990		1989	
	$		$	
OPERATING TRANSACTIONS				
Net operating revenue for the year		329		833
Non-cash items included in net expenditure:				
Accounts receivable (increases)	(94)		(127)	
Accounts payable increases	90		54	
Equity in government enterprises decreases (increases)	(182)		184	
Due to Crown corporations increases (decreases)	(6)		23	
Accounting adjustments	(22)		(103)	
Unremitted equity of government enterprises increase	97		200	
		(117)		231
Cash items applicable to future operations		55		130
Cash derived from operations		267		1,194
INVESTMENT TRANSACTIONS				
Loans, advances and other investments (issues)	(188)		(448)	
Mortgages receivable repayments (issues)	282		(93)	
Cash derived from (used for) investments		94		(541)
Total financial increases		361		653
FINANCING TRANSACTIONS				
Increase in public debt issues	226		1,104	
Less: Used for Fiscal Agency Loan Program	(869)		(1,168)	
Cash (used for) financing		(643)		(64)
Increase (decrease) in cash and temporary investments		(282)		589
Balance — beginning of year		724		135
Balance — end of year		**442**		**724**

The accompanying notes and supplementary statements are an integral part of these financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990

1. Significant Accounting Policies

(a) Reporting Entity

These financial statements include the accounts of organizations which are accountable for the administration of their financial affairs and resources either to a minister of the government or directly to the Legislature, and are owned or controlled by the government.

A detailed schedule of organizations included in these consolidated financial statements may be found on C17.

Advanced education institutions are excluded from consolidation. These organizations are dissimilar to other government organizations in terms of their objectives, operations and financial reporting practices. Trusts administered by a government or government organization are excluded from the government reporting entity.

(b) Principles of Consolidation

The accounts of the organizations, except those designated as government enterprises, are consolidated after adjusting them to a basis consistent with the accounting policies described below. Inter-organization accounts and transactions are eliminated upon consolidation.

A government enterprise has the financial and operating authority to carry on a business, including contracting in its own name, and sells goods and services to individuals and non-government organizations as its principal activity and source of revenue.

Government enterprises are recorded on the modified equity basis. Under this basis, the government's investment is initially recorded at cost and adjusted annually to include the net earnings/losses and other net equity changes of the enterprise without adjusting them to conform with the accounting policies described below. Since the government ensures the ongoing activities of government enterprises, full account is taken of losses in these enterprises, even where the cumulative losses exceed the original investment.

Inter-organization accounts and transactions are not eliminated. However, profit elements included in such transactions, including certain increases in contributed surplus, are eliminated.

Adjustments are not made to account for changes in organizations whose fiscal year-ends are not March 31, unless the effect of adjustment would be significant to the consolidated operating results.

(c) Basis of Accounting and Specific Policies

The basis of accounting, specific policies and 1990 changes in accounting policy, are as stated in the Introduction to the Public Accounts, with the following amendments:

- Equity in Government Enterprises represents the government's investment (including long-term advances) in those government organizations at cost, adjusted for increases and decreases in the investees' net assets.
- The policies "Investment in and amounts due from Crown corporations and agencies" and "Revenues from Crown corporations" are not applicable.
- Public debt includes debt obligations of the consolidated Crown corporations, and commitments include future obligations of all the consolidated entities.
- For these financial statements the gross basis of accounting is followed. In particular, recoveries are reported as revenue.

2. Cash and Temporary Investments

	In Millions	
	1990	1989
	$	$
Cash (cheques issued in excess of funds on deposit)	(107)	(138)
Temporary investments		
Units in Province of British Columbia Pooled Investment Portfolios	549	862
	442	724

3. Accounts Receivable

	In Millions	
	1990	1989
	$	$
Taxes receivable	544	514
Local government bodies	4	3
Government of Canada	66	91
Trade accounts receivable	300	306
Accrued interest	187	177
Crown corporations and agencies	112	28
	1,213	1,119
Less provision for doubtful accounts	(78)	(78)
	1,135	1,041

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

4. Inventories

	In Millions 1990 $	In Millions 1989 $
Property under development	53	68
Other	2	1
	55	69

5. Equity in Government Enterprises

(see C18 for details)

	In Millions 1990			1989
	Investments $	Unremitted Earnings $	Total $	Total $
British Columbia Assessment Authority		5	5	3
British Columbia Enterprise Corporation				24
British Columbia Ferry Corporation		193	193	161
British Columbia Housing Management Commission		5	5	4
British Columbia Hydro and Power Authority	109	681	790	677
British Columbia Liquor Distribution Branch	17		17	14
British Columbia Lottery Corporation	14		14	
B.C. Pavilion Corporation	158		158	155
British Columbia Petroleum Corporation	8	19	27	54
British Columbia Railway Company	268	552	820	833
British Columbia Steamship Company (1975) Ltd		4	4	(4)
British Columbia Transit		110	110	107
Duke Point Development Limited		4	4	
Housing Corporation of British Columbia		5	5	5
Insurance Corporation of British Columbia		55	55	10
Pacific National Exhibition		30	30	28
Provincial Capital Commission		3	3	3
Provincial Rental Housing Corporation	23		23	24
W.L.C. Developments Ltd		17	17	
	597	1,683	2,280	2,098

Change in Equity in Government Enterprises

	In Millions 1990			1989
	Investments $	Unremitted Earnings $	Total $	Total $
Balance — beginning of year	512	1,586	2,098	2,282
Increase (decrease) for the year	85	97	182	(184)
Balance — end of year	597	1,683	2,280	2,098

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

6. Loans, Advances and Other Investments

	In Millions 1990	1989
	$	$
Agricultural Land Development Act	14	15
Crop Insurance Stabilization Act	15	14
Development Corporation Act	120	145
Downtown Revitalization Act	13	25
Homeowner Assistance Act	5	11
Industrial Development Fund Act	22	27
Industrial Development Incentive Act	114	78
Low Interest Loan Agreement Revolving Fund Act	5	9
Ministry of Lands, Parks and Housing Act	5	4
Privatization Benefits Fund Act	422	318
Province of Saskatchewan	100	
Other	42	33
	877	679
Less provision for doubtful accounts	(77)	(67)
	800	612

7. Mortgages Receivable

	In Millions 1990	1989
	$	$
Crown Land — pursuant to the *Ministry of Lands, Parks and Housing Act*	20	31
False Creek land sale		
Note receivable	91	83
Public participation funding agreement	20	20
Provincial Home Acquisition — pursuant to the *Provincial Home Acquisition Act, Home Purchase Assistance Act,* and the *Home Conversion and Leasehold Loan Act*	22	303
Other	3	2
	156	439
Less provision for doubtful accounts	(18)	(19)
	138	420

8. Fiscal Agency Loan Program

	In Millions 1990	1989
	$	$
Cash and temporary investments held for relending	54	
British Columbia Assessment Authority	4	5
British Columbia Hydro and Power Authority	2,981	2,348
British Columbia Railway Company	49	74
British Columbia Transit	920	874
Capital Project Certificate of Approval Program	189	134
Greater Vancouver Sewerage and Drainage District	27	28
Greater Vancouver Water District	20	20
Improvement Districts	2	1
Post Secondary Educational Institutions	426	375
Regional Hospital Districts	743	702
School Districts	821	809
Simon Fraser University	3	1
Thompson-Nicola District	1	1
University of British Columbia	43	44
University of Victoria	4	2
	6,287	5,418

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

9. Other Assets

	In Millions	
	1990	1989
	$	$
Prepaid program costs	1	6
Unamortized issue costs of public debt	20	30
	21	36

10. Accounts Payable and Accrued Liabilities

	In Millions	
	1990	1989
	$	$
Trade accounts payable and other liabilities	880	801
Accrued interest on public debt	322	339
Accrued employee leave entitlements	72	72
Forest Act, section 88	1	5
Government of Canada	88	60
Provision for guaranteed debt payout	4	
	1,367	1,277

11. Due to Crown Corporations, Agencies and Trust Funds

	In Millions	
	1990	1989
	$	$
Trust Funds	22	36
British Columbia Colleges and Institutes	13	12
British Columbia Housing Management Commission		3
British Columbia Transit	9	
Simon Fraser University	3	2
University of British Columbia	6	6
University of Victoria	1	1
	54	60

12. Deferred Revenue

	In Millions	
	1990	1989
	$	$
Motor vehicle licences and permits	76	65
Water rentals and recording fees	55	62
Petroleum, natural gas and minerals, leases and fees	22	24
Medical Services Plan premiums	40	45
Miscellaneous	87	58
	280	254

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

13. Public Debt Used for Operating Purposes

		In Millions					
		1990				1989	
	Year of Maturity	Canadian Dollar Debt $	U.S. Dollar Debt (CDN $) $	Total Canadian Dollars $	Weighted Average Coupon Rate Percent	Total Canadian Dollars $	Weighted Average Coupon Rate Percent
Short-term promissory notes	1989–1990					263	
	1990–1991	241	70	311			
Treasury bills	1989–1990					780	
	1990–1991	780		780			
Notes and bonds	1989–1990					375	10.98
	1990–1991	687	1	688	9.76	706	9.69
	1991–1992	757	1	758	10.18	876	10.09
	1992–1993	356	1	357	8.22	388	8.39
	1993–1994	356	1	357	9.24	502	10.15
	1994–1995	76	12	88	7.14	28	7.25
	1995–2000	1,476	4	1,480	9.18	1,446	9.20
	2000–2005	522		522	11.64	522	11.65
	2005–2010	66		66	9.66	66	9.67
		4,296	20	4,316	9.86	4,909	9.86
Total debt issued at face value		5,317	90	5,407		5,952	
Less:							
Sinking funds				(443)		(326)	
				4,964		5,626	
Unamortized discount				(161)		(179)	
				4,803		5,447	

Promissory notes outstanding at March 31, 1990 mature on November 2, 1990 at an annual average interest rate of 12.70%. During the year $943.7 million in notes were issued at interest rates which varied between 12.54% and 12.91%.

Treasury bills outstanding at March 31, 1990 mature at various dates to June 27, 1990 at an annual average interest rate of 12.35%. During the year, $3.12 billion in Treasury bills were issued at interest rates which varied between 11.97% and 13.27%.

The province had 164 series of notes and bonds outstanding at March 31, 1990.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 29.4 billion Yen (1989: 31.1 billion Yen) which have been fully hedged to $211.9 million Canadian (1989: $220.7 million Canadian) through a currency exchange agreement.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Millions	
	Canadian Funds $	U.S. Funds $
1991	764	1
1992	772	1
1993	423	1
1994	293	1
1995	166	7

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

14. Public Debt Used for Fiscal Agency Loan Program

In Millions

		1990				1989	
	Year of Maturity	Canadian Dollar Debt $	U.S. Dollar Debt (CDN $) $	Total Canadian Dollars $	Weighted Average Coupon Rate Percent	Total Canadian Dollars $	Weighted Average Coupon Rate Percent
Promissory notes	1989–1990					2,137	
	1990–1991	1,815	798	2,613			
	1991–1992	91	32	123			
Notes, bonds and debentures	1989–1990					321	10.46
	1990–1991	64		64	10.16	83	9.59
	1991–1992	147	11	158	9.73	195	8.84
	1992–1993	104		104	9.70	107	9.64
	1993–1994	619		619	11.41	96	8.48
	1994–1995	341		341	9.38	116	8.67
	1995–2000	1,184		1,184	9.67	1,180	9.66
	2000–2005	1,460		1,460	13.61	1,460	13.61
	2005–2010	1,380		1,380	10.26	1,036	10.08
		5,299	11	5,310	11.08	4,594	10.68
Total debt issued at face value		7,205	841	8,046		6,731	
Less:							
Sinking funds				(1,687)		(1,266)	
				6,359		5,465	
Unamortized discount				(102)		(78)	
				6,257		5,387	

Promissory notes outstanding at March 31, 1990 mature at various dates to March 30, 1992 at an annual average interest rate of 11.98%. During the year, $7.4 billion in notes were issued at interest rates which varied between 5.83% and 13.70%.

The province had 375 issues of notes,bonds and debentures outstanding at March 31, 1990.

Included in notes, bonds and debentures payable in Canadian currency are Japanese Yen notes totalling 11.6 billion Yen (1989: 13.4 billion Yen) which have been fully hedged to $73 million Canadian (1989: $82.9 million) through foreign currency exchange agreements.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Millions Canadian Funds $	U.S. Funds $
1991	101	1
1992	202	6
1993	104	
1994	650	
1995	265	

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

15. Net Equity (Deficiency)

	In Millions	
	1990 $	1989 $
Net equity (deficiency) — beginning of year	(2,007)	(2,937)
Consolidated net revenue for the year	404	930
Net equity (deficiency) — end of year	(1,603)	(2,007)

16. Comparison of Planned and Actual Results

A comparison of budget and actual net revenue (expenditure) is as follows:

	In Millions			
	1990		1989	
	Budget $	Actual[1] $	Budget $	Actual[1] $
Organizations recorded on consolidated basis:				
Consolidated Revenue Fund:				
General Fund		144	(395)	(327)
Budget Stabilization Fund	(375)	109	124	748
Privatization Benefits Fund	20	112		309
British Columbia Educational Institutions Capital Financing Authority				
British Columbia Regional Hospital Districts Financing Authority				
British Columbia School Districts Capital Financing Authority				
Health Facilities Association of British Columbia		(1)		(2)
Medical Services Commission of British Columbia				
	(355)	364	(271)	728
British Columbia Buildings Corporation		(55)		(12)
British Columbia Health Care Research Foundation		(1)		
British Columbia Heritage Trust		1		
British Columbia Systems Corporation				3
British Columbia Trade Development Corporation		(7)		
British Columbia Year of Music Society		(1)		
Downtown Revitalization Program Society of British Columbia		1		
Science Council of British Columbia		5		11
		307		730
Organizations recorded on modified equity basis — government enterprises		97		200
Consolidated net revenue		404		930

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[1] The actual figures reflect the elimination of inter-entity transactions.

17. Expenditure by Group Account Classification

	In Millions	
	1990 $	1989 $
Grants and contributions	9,536	8,633
Salaries and benefits	1,222	1,165
Operating costs	1,438	1,089
Asset acquisitions	526	304
Other	1,688	1,441
Total operating expenditure	14,410	12,632

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

18. Contingencies and Commitments

(a) GUARANTEED DEBT

Guaranteed debt as at March 31, 1990 totalled $4.9 billion (1989: $5.4 billion).

	In Millions 1990 Net Outstanding $	In Millions 1989 Net Outstanding $
Municipalities and other local governments	8	10
Health and education	99	71
Economic development	616	609
Utilities	4,246	4,862
Total	4,969	5,552
Less:		
Amounts included as investments within the consolidated entity	(87)	(114)
Provision for probable payout	(4)	
Total	4,878	5,438

(b) CONTINGENT LIABILITIES

(i) Pending litigation

The government is a defendant in legal actions which may give rise to future liabilities. No amount has been recorded in these financial statements because the outcome of the litigation is uncertain.

- Consolidated Revenue Fund — the total claimed in specific legal actions, where the estimated or known claim is or exceeds $100,000, amounts to approximately $217 million. *See* Note 18 to the Combined Financial Statements for further details.
- Consolidated Crown corporations — Medical Services Commission of British Columbia: In the 1988/89 fiscal year an action was commenced by physicians in the section of Emergency Medicine of the British Columbia Medical Association claiming damages, together with interest and costs, for payments allegedly withheld by the Commission. The amount of the damages is not stated in the Writ of Summons served on the Commission. It is the opinion of the Commission's management and its legal counsel that the physicians have no cause of action.

(ii) Other contingent liabilities

The government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in guaranteed debt. No liability for all other contingent liabilities has been recorded in these financial statements because amounts are uncertain.

(c) COMMITMENTS

At the end of each year there are a number of commitments outstanding for capital contracts and extraordinary programs. Such future expenditures are recorded as a charge in the year in which the work or service is performed. Commitments for capital contracts totalled approximately $261 million (1989: $213 million).

(d) SUPERANNUATION AND PENSION ACTUARIAL VALUATIONS

(i) The government has statutory responsibilities, in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances, equal to:

- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
- the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

(ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of an unfunded liability by the actuary indicates that a deficiency of funds may arise in the future if the actions recommended by the actuary are not followed.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

18. Contingencies and Commitments — Continued

The unfunded liabilities as shown in the **latest actuarial valuations** for the above funds are provided for information purposes:

	In Millions	
	Public Service Superannuation as at March 31, 1987	College Pension as at August 31, 1988
	$	$
Total actuarial liability	4,480	372
Less assets:		
Fund	(2,339)	(196)
Present value of future contributions	(1,685)	(146)
Unfunded liability	456	30

(iii) The government also has statutory responsibility for any deficiency which arises between the money available in the Members of the Legislative Assembly Superannuation Account for the payment of superannuation allowances and the amounts necessary to meet the payment of such allowances. It is the practice of the government to fully fund such deficiencies at the time a member or the surviving spouse becomes eligible and elects to receive an allowance. An actuarial valuation of the account is not required by the *Legislative Assembly Allowances and Pension Act* and no such valuation has been performed.

See Section G of the Public Accounts for further details of these funds.

19. Trust Funds

Amounts held and administered in trust by the government at the end of the fiscal year totalled $ 20,492 million (1989: $18,148 million). *See* Note 19 to the Combined Financial Statements for further details.

20. Subsequent Event

On September 18, 1990, the chairman of Treasury Board determined that the government had a liability in the amount of $40 million, as of March 31, 1990, representing the estimated 1989/90 cost of physicians' services currently under negotiation with the British Columbia Medical Association. The Provincial Secretary approved this amount as an expenditure of the Lottery Fund Special Account.

21. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation.

The financial affairs of the British Columbia Liquor Distribution Branch are now accounted for in these financial statements on the modified equity basis. As a result, the assets and liabilities of the branch have been eliminated from individual balance sheet categories and are reflected as an "amount due" in "Investments in and amounts due from Crown corporations and agencies." The $9 million net increase in 1988/89 assets resulting from this change is shown as an non-operating accounting adjustment in the consolidated statement of revenue and expenditure.

With this exception, reclassifications have had no effect on the operating results or fund balances as previously reported.

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF ORGANIZATIONS RECORDED ON A CONSOLIDATED OR MODIFIED EQUITY BASIS
FOR THE FISCAL YEAR ENDED MARCH 31, 1990

RECORDED ON CONSOLIDATED BASIS

Consolidated Revenue Fund:
  General Fund
  Budget Stabilization Fund
  Privatization Benefits Fund
British Columbia Buildings Corporation
British Columbia Educational Institutions Capital Financing Authority
British Columbia Health Care Research Foundation
British Columbia Heritage Trust
British Columbia Regional Hospital Districts Financing Authority
British Columbia School Districts Capital Financing Authority
British Columbia Systems Corporation
British Columbia Trade Development Corporation
British Columbia Year of Music Society
Downtown Revitalization Program Society of British Columbia
Health Facilities Association of British Columbia
Medical Services Commission of British Columbia
Science Council of British Columbia

GOVERNMENT ENTERPRISES
RECORDED ON MODIFIED EQUITY BASIS

British Columbia Assessment Authority
British Columbia Enterprise Corporation
British Columbia Ferry Corporation
British Columbia Housing Management Commission
British Columbia Hydro and Power Authority
British Columbia Liquor Distribution Branch
British Columbia Lottery Corporation
B.C. Pavilion Corporation
British Columbia Petroleum Corporation
British Columbia Railway Company
British Columbia Steamship Company (1975) Ltd.
British Columbia Transit
Creston Valley Wildlife Management Authority Trust Fund
Duke Point Development Limited
Housing Corporation of British Columbia
Insurance Corporation of British Columbia
Pacific Coach Lines Ltd.
Pacific National Exhibition
Provincial Capital Commission
Provincial Rental Housing Corporation
W.L.C. Developments Ltd.

STATEMENT OF GOVERNMENT ENTERPRISES — SUMMARY OF FINANCIAL POSITION AND OPERATING RESULTS FOR THE YEAR ENDED MARCH 31, 1990

(In Millions)

	Utility	Insurance	Liquor	Transportation	Finance	Industry	Natural Resources	Housing	Total
	$	$	$	$	$	$	$	$	$
FINANCIAL POSITION									
Assets									
Cash and temporary investments	207	2,311	6	147	44	9	50	5	2,779
Accounts receivable	293	86	2	89	12	6	37	3	528
Inventories	60		56	21		30			167
Loans and advances				2		1		10	13
Long-term investments				39				1	40
Fixed assets	8,345	109	8	2,830	10	185		69	11,556
Other assets	144	53		48	4			3	252
Total Assets	9,049	2,559	72	3,176	70	231	87	91	15,335
Liabilities									
Accounts payable and accrued liabilities	544	1,816	55	208	41	11	33	17	2,725
Long-term debt:									
—owing to government	3,357			969					4,326
—owing to others	3,605			618	5	9		18	4,255
Other long-term liabilities				6			25	45	76
Deferred liabilities	742	688		4	5	2			1,441
Total Liabilities	8,248	2,504	55	1,805	51	22	58	80	12,823
Net Assets (Liabilities)	801	55	17	1,371	19	209	29	11	2,512
Adjustments and eliminations									
Unrealized inter-company profit									0
Unamortized asset appraisal increases				(139)					(139)
Unamortized gain on debt defeasance	(19)			(108)					(127)
Permanent debt/equity financing	8			3				23	34
Equity in Government Enterprises 1989/90	**790**	**55**	**17**	**1,127**	**19**	**209**	**29**	**34**	**2,280**
Equity in Government Enterprises 1988/89	**677**	**10**	**14**	**1,097**	**3**	**207**	**57**	**33**	**2,098**

RESULTS OF OPERATIONS

Revenue									
From operations	1,821	1,479	1,285	778	582	187	361	64	6,557
Transfer from government				247	7	16	1	22	293
Total Revenue	1,821	1,479	1,285	1,025	589	203	362	86	6,850
Expenses									
From operations	1,340	1,434	865	884	387	115	368	83	5,476
Transfers to government	361			122				2	485
Total Expenses	1,701	1,434	865	1,006	387	115	368	85	5,961
Net Income (Loss) for the Year 1989/90	**120**	**45**	**420**	**19**	**202**	**88**	**(6)**	**1**	**889**
Net Income (Loss) for the Year 1988/89	**86**	**10**	**415**	**75**	**190**	**62**	**(4)**	**3**	**837**

STATEMENT OF EQUITY IN GOVERNMENT ENTERPRISES FOR THE YEAR ENDED MARCH 31, 1990

(In Millions)

	Utility[1]	Insurance[2]	Liquor[3]	Transportation[4]	Finance[5]	Industry[6]	Natural Resources[7]	Housing[8]	Total
	$	$	$	$	$	$	$	$	$
Balance—beginning of year	677	10	14	1,097	3	207	57	33	2,098
Net earnings (losses) for the year	120	45	420	19	202	88	(6)		888
Capital transfers to government			(417)	(10)	(186)	(89)	(34)		(736)
Adjustments and eliminations	(7)			21		3	13		30
Increase (decrease) in equity of Government Enterprises	113	45	3	30	16	2	(27)	0	182
Balance — end of year	**790**	**55**	**17**	**1,127**	**19**	**209**	**30**	**33**	**2,280**

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[1] Utility includes British Columbia Hydro and Power Authority.

[2] Insurance includes Insurance Corporation of British Columbia.

[3] Liquor includes British Columbia Liquor Distribution Branch.

[4] Transportation includes British Columbia Ferry Corporation, British Columbia Railway Company, British Columbia Steamship Company (1975) Ltd., British Columbia Transit and Pacific Coach Lines Ltd.

[5] Finance includes British Columbia Assessment Authority and British Columbia Lottery Corporation.

[6] Industry includes British Columbia Enterprise Corporation, B. C. Pavilion Corporation, Pacific National Exhibition, Duke Point Development Limited and W. L. C. Developments Ltd.

[7] Natural Resources includes Creston Valley Wildlife Management Authority Trust Fund, Provincial Capital Commission and British Columbia Petroleum Corporation.

[8] Housing includes British Columbia Housing Management Commission, Provincial Rental Housing Corporation and Housing Corporation of British Columbia.

SECTION D

SUPPLEMENTARY SCHEDULES TO THE FINANCIAL STATEMENTS

(Unaudited)

for the fiscal year ended March 31, 1990

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GENERAL FUND SCHEDULE OF REVENUE BY SOURCE FOR THE FISCAL YEARS ENDED MARCH 31

(Unaudited)

	1986	1987	1988	1989	1990
	$	$	$	$	$
Taxation Revenue					
Personal income	2,073,087,994	2,248,096,283	2,789,965,421	2,995,338,704	3,451,570,222
Corporation income	323,481,377	280,646,755	473,407,007	600,269,687	666,300,254
Social service	1,451,761,470	1,540,776,120	1,463,087,240	1,716,709,119	1,986,790,406
Gasoline	354,771,589	317,884,426	380,889,168	399,694,555	413,465,252
Motive fuel use	65,248,415	55,512,732	68,594,943	69,172,500	86,558,180
Tobacco	188,270,554	212,014,503	227,794,625	259,191,049	314,896,436
Property—business (school purpose)	561,964,579	478,397,628	449,330,296	490,967,914	524,815,852
Property purchase		668,721	140,130,010	248,558,442	317,370,737
Corporation capital	94,340,292	87,205,128	56,761,544	13,614,331	4,354,928
Property—rural areas	38,203,592	35,798,956	42,740,634	44,665,741	50,767,837
Insurance premium	25,295,256	34,681,187	54,215,088	82,323,457	95,039,596
Hotel room	27,656,537	41,484,460	40,027,685	45,391,868	53,256,750
Horse racing	7,183,734	6,720,064	6,682,356	5,747,822	6,121,553
Succession and gift	100,004	15,760	9,501	2,294	114,361
Valuation allowance	25,830,000	14,642,000	6,182,192	1,657,869	(1,654,988)
Total Taxation Revenue	**5,237,195,393**	**5,354,544,723**	**6,199,817,710**	**6,973,305,352**	**7,969,767,376**
Natural Resource Revenue					
Minerals—					
Petroleum and natural gas—					
British Columbia Petroleum Corporation and natural gas royalties	53,663,385	57,215,426	53,664,809	55,735,871	62,833,657
Permits and fees	133,592,498	68,093,150	92,594,710	146,099,394	121,549,040
Petroleum royalties	86,540,200	44,957,545	51,850,844	38,400,452	42,835,022
Revenue from other minerals	57,190,443	55,585,175	53,587,062	74,650,507	73,523,879
	330,986,526	225,851,296	251,697,425	314,886,224	300,741,598
Forests—					
Logging tax	5,146,017	8,841,478	31,530,577	50,031,765	45,684,317
Timber sales	93,441,902	103,380,044	350,505,834	413,468,524	451,849,484
Small business enterprise	20,449,791	28,971,611	47,227,650	134,455,505	147,291,358
Forest scaling fees	2,458,346	4,230,579	3,901,481	2,824,088	2,722,895
Lumber export tax			278,998,574	5,782,109	
Other forest revenue	22,648,501	39,882,565	32,417,225	71,792,989	49,728,024
	144,144,557	185,306,277	744,581,341	678,354,980	697,276,078
Water resources	213,890,683	235,642,576	214,970,741	255,518,703	236,102,941
Wildlife Act—fees and licences	10,530,864	10,791,085	11,708,640	12,567,058	13,759,123
Valuation allowance	4,147,000	28,000	7,740	9,790,080	1,649,138
Total Natural Resource Revenue	**703,699,630**	**657,619,234**	**1,222,965,887**	**1,271,117,045**	**1,249,528,878**

GENERAL FUND SCHEDULE OF REVENUE BY SOURCE FOR THE FISCAL YEARS ENDED MARCH 31 — Continued

(Unaudited)

	1986	1987	1988	1989	1990
	$	$	$	$	$
Other Revenue					
Fees and licences—					
Medical Services Plan premiums	355,178,620	380,803,000	421,154,000	580,809,243	641,032,864
Lottery Fund Special Account	105,272,970	160,705,588	165,064,316	188,745,334	195,798,299
Motor vehicle licences and permits	116,321,485	129,030,240	136,820,946	192,663,683	182,788,401
Farm income assurance	24,889,460	15,972,254	12,075,856	13,300,554	17,049,044
Land registry fees	33,666,671	37,102,055	17,660,526	24,637,163	25,146,434
Land leases rentals and fees	25,096,583	25,202,232	28,676,290	50,830,602	59,989,453
Other	82,431,970	97,268,746	111,650,086	121,951,733	150,305,840
	742,857,759	846,084,115	893,102,020	1,172,938,312	1,272,110,335
Interest from investments	84,349,718	53,168,912	68,354,701	133,758,309	168,019,897
Miscellaneous—					
Fines and penalties	15,126,079	17,878,554	24,409,228	29,149,560	44,723,589
Sale of salt water ferry assets	60,611,966				
Municipal share of joint service programs	2,804,908	2,504,610	4,595,149	4,651,187	4,725,752
Miscellaneous	56,255,077	50,693,228	61,080,882	63,446,190	91,358,449
Valuation allowance	3,256,000	2,519,000	1,752,150	4,248,379	2,669,050
Total Other Revenue	**965,261,507**	**972,848,419**	**1,053,294,130**	**1,408,191,937**	**1,583,607,072**
Contributions from Government Enterprises					
British Columbia Liquor Distribution Branch	398,375,011	424,786,708	425,039,923	416,255,437	419,598,308
British Columbia Hydro and Power Authority					101,149,234
British Columbia Buildings Corporation		2,645,000	22,965,000	22,712,000	1,399,628
British Columbia Railway Company—Dividend		10,307,540	20,615,080		10,307,540
British Columbia Ferry Corporation		9,865,728			
Pacific Coach Lines Ltd			1,175,000	50,000	
Total Contributions from Government Enterprises	**398,375,011**	**447,604,976**	**469,795,003**	**439,017,437**	**532,454,710**
Contributions from the Federal Government					
Established programs financing	1,091,252,000	1,205,263,000	1,215,270,017	1,230,181,638	1,239,750,375
Fiscal stabilization		360,000			
Canada Assistance Plan	595,744,375	611,266,561	630,957,596	667,799,613	686,492,024
Statutory and other subsidies	2,515,831	2,515,831	2,515,831	2,515,831	2,515,831
Other shared costs and grants in aid	114,342,154	152,754,112	147,096,736	188,853,141	150,325,962
Reciprocal Taxation Agreement	21,786,075	21,097,000	24,090,784	20,530,186	21,478,984
Total Contributions from the Federal Government	**1,825,640,435**	**1,993,256,504**	**2,019,930,964**	**2,109,880,409**	**2,100,563,176**
General Fund Revenue	**9,130,171,976**	**9,425,873,856**	**10,965,803,694**	**12,201,512,180**	**13,435,921,212**
Add transfer from Budget Stabilization Fund					500,000,000
Less transfer to Budget Stabilization Fund			(717,377,000)	(591,917,000)	(447,796,000)
Add Privatization Transactions				308,518,000	84,923,000
Less transfer to Privatization Benefits Fund				(308,518,000)	(84,923,000)
Total General Fund Revenue	**9,130,171,976**	**9,425,873,856**	**10,248,426,694**	**11,609,595,180**	**13,488,125,212**

GENERAL FUND SCHEDULE OF EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31

(Unaudited)

	1986	1987	1988	1989	1990
	$	$	$	$	$
Health					
Hospital care	1,566,858,422	1,726,917,117	1,881,711,408	2,059,263,778	2,294,014,976
Medical care	1,144,862,230	1,243,309,803	1,272,014,530	1,374,992,079	1,529,520,228
Preventive care	385,305,248	407,103,593	457,636,217	514,138,611	607,671,633
Other health	64,231,614	68,421,683	72,721,434	63,832,675	68,320,958
Total Health	**3,161,257,514**	**3,445,752,196**	**3,684,083,589**	**4,012,227,143**	**4,499,527,795**
Social Services					
Social assistance	1,064,939,570	1,051,187,460	1,080,354,891	1,124,203,109	1,165,620,748
Child welfare	100,889,698	102,723,441	116,011,482	115,827,924	142,911,659
Other social services	131,764,979	143,930,641	152,437,253	171,101,325	195,719,906
Total Social Services	**1,297,594,247**	**1,297,841,542**	**1,348,803,626**	**1,411,132,358**	**1,504,252,313**
Education					
Elementary and secondary	1,661,559,769	1,721,578,249	1,814,598,393	1,969,222,411	2,207,234,555
Post secondary	641,874,082	673,684,594	751,447,315	860,465,284	913,131,393
Other education	51,074,316	68,589,795	62,188,034	50,896,562	60,492,444
Total Education	**2,354,508,167**	**2,463,852,638**	**2,628,233,742**	**2,880,584,257**	**3,180,858,392**
Protection of Persons and Property					
Law enforcement	168,804,946	181,458,006	197,361,212	205,489,102	232,676,600
Police protection	80,589,758	87,073,490	95,393,063	103,845,756	111,863,314
Corrections	115,404,274	118,885,197	125,693,223	138,121,873	157,598,292
Other protection and regulation	83,266,334	80,857,827	90,649,116	100,490,632	116,195,228
Total Protection of Persons and Property	**448,065,312**	**468,274,520**	**509,096,614**	**547,947,363**	**618,333,434**
Transportation					
Road and air	1,030,543,390	884,553,587	678,627,813	584,129,663	891,282,590
Ferries	44,821,375	61,963,703	73,801,409	55,821,552	104,269,801
Railways	5,425,000	13,611,073	15,650,000	16,045,848	21,094,000
Public transit	75,660,369	160,757,155	159,601,526	173,152,838	182,239,363
Total Transportation	**1,156,450,134**	**1,120,885,518**	**927,680,748**	**829,149,901**	**1,198,885,754**
Natural Resources and Economic Development					
Forests (including fire suppression)	368,007,863	321,669,533	410,565,232	481,478,516	539,565,351
Minerals and mines	21,922,947	26,129,295	27,680,022	28,986,426	33,074,060
Environment and agriculture	190,162,545	172,772,354	166,154,718	196,626,244	256,546,254
Fish and game	22,892,529	25,102,356	27,996,110	30,566,901	27,001,953
Trade and industry	59,837,423	91,115,687	102,738,582	110,450,242	135,127,798
Total Natural Resources and Economic Development	**662,823,307**	**636,789,225**	**735,134,664**	**848,108,329**	**991,315,416**
Other					
Local government	222,240,677	231,553,125	242,969,009	245,487,283	286,871,078
Housing support	31,982,657	39,655,596	23,624,162	25,714,900	51,055,167
Recreation and culture	145,774,737	351,228,057	132,192,239	133,718,817	109,706,786
Total Other	**399,998,071**	**622,436,778**	**398,785,410**	**404,921,000**	**447,633,031**
General Government					
Legislature	10,165,091	18,575,441	16,426,282	16,512,557	17,641,041
Administration	164,063,613	183,503,347	224,894,874	190,667,516	199,058,268
Total General Government	**174,228,704**	**202,078,788**	**241,321,156**	**207,180,073**	**216,699,309**
Debt Servicing—Third Parties	341,893,816	383,580,609	525,277,283	529,850,173	510,230,241
Debt Servicing—Budget Stabilization Fund				77,329,702	160,988,021
Transfer to Budget Stabilization Fund			25,528,582	79,000,000	
Net Operating Expenditure	**9,996,819,272**	**10,641,491,814**	**11,023,945,414**	**11,827,430,299**	**13,328,723,706**

Note: Operating expenditure has been restated to exclude Valuation allowances (1986: $66,613,492) (1987: ($72,089,271)) (1988: $7,472,349) (1989: $64,580,119)(1990:$18,700,292).

GENERAL FUND SCHEDULE OF EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION FOR THE FISCAL YEAR ENDED MARCH 31, 1990

(Unaudited)

Ministry	Salaries and Benefits $	Operating Costs $	Asset Acquisitions $	Grants and Contributions $	Transfers to Special Fund $	Other Expenditures $	Less Recoveries $	Total Expenditures $
Legislation	9,429,883	3,487,891	408,276	118,882		4,196,109		17,641,041
Auditor General	4,425,087	993,174	196,591	42,600			(16,500)	5,640,952
Ombudsman	2,060,951	646,893	33,418					2,741,262
Office of the Premier and Executive Council Operations	2,494,964	780,816	70,305					3,346,085
Advanced Education, Training and Technology	13,626,120	11,505,677	2,128,840	958,278,979		7,205,315	(6,745,105)	985,999,826
Agriculture and Fisheries	18,660,507	11,881,816	1,447,429	37,204,005		34,726,320	(4,781,390)	99,138,687
Attorney General	93,441,341	91,715,244	6,838,081	33,884,177		23,155,753	(279,464)	248,755,132
Crown Lands	19,434,847	15,977,493	1,671,032	623		30,912,255	(715,680)	67,280,570
Education	15,766,409	51,859,638	3,004,669	2,208,647,199			(59,675,310)	2,219,602,605
Energy, Mines and Petroleum Resources	17,424,762	14,349,340	2,839,083	1,023,298			(2,567,993)	33,068,490
Environment	50,322,207	54,840,356	9,859,862	1,956,777			(1,968,863)	115,010,339
Finance and Corporate Relations	45,864,531	27,037,794	4,967,747	1,590,412		6,029,904	(9,685,827)	75,804,561
Forests	144,028,203	360,246,712	32,103,585	7,009,400			(5,230,834)	538,157,066
Government Management Services and Minister Responsible for Women's Programs	32,822,600	19,808,258	3,584,314	60,187		1,945,239	(29,580,584)	28,640,014
Health	197,493,926	114,381,139	12,774,282	4,077,396,537		1,070,426	(31,458,747)	4,371,657,563
International Business and Immigration	6,695,995	11,218,693	1,223,943	12,882,722		1,985	(718,692)	31,304,646
Labour and Consumer Services	32,056,012	17,002,184	2,191,638	31,165,775			(6,780,227)	75,635,382
Municipal Affairs, Recreation and Culture	31,854,077	20,676,683	2,714,479	274,548,945			(257,624)	329,536,560
Native Affairs	1,225,123	668,399	24,283	2,207,545		4,125,927		8,251,277
Parks	15,760,482	15,806,143	2,792,563	65,724			(163,054)	34,261,858
Provincial Secretary	10,229,761	18,389,865	515,407	239,835		382,429	(39,129)	29,718,168
Regional and Economic Development	24,436,076	24,055,127	3,184,981	8,844,406		3,366,436	(68,871)	63,818,155
Social Services and Housing	160,859,003	63,436,575	10,009,799	1,320,225,165		20,302,399	(3,119,870)	1,571,713,071
Solicitor General	124,576,190	85,343,783	3,886,877	142,626,251		325,549	(22,613,049)	334,145,601
Tourism	3,255,005	9,424,977	165,166	10,310,316			(458,885)	22,696,579
Transportation and Highways	107,614,241	479,897,047	301,754,454	308,986,507		527,360	(393,856)	1,198,385,753
Other Appropriations	432,814	3,439,225	681,612	112,191,198		1,233,352,125	(533,324,511)	816,772,463
Net operating expenditure	1,186,291,117	1,528,870,942	411,072,716	9,551,507,465	0	1,371,625,531	(720,644,065)	13,328,723,706
Comparative — 1989 General fund expenditure	1,105,957,803	1,229,610,134	231,727,334	8,663,495,680	79,000,000	1,038,644,368	(521,005,020)	11,827,430,299

Note: Operating expenditure has been restated to exclude Valuation allowances (1989: $64,580,119) (1990: $18,700,292). *See* Note 18 Section A.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1990

(Unaudited)

PUBLIC DEBT

Public debt represents direct debt obligations for the purpose of the Province of British Columbia and fiscal agency borrowings. Fiscal agency borrowings represent borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chapter 15).

For the purpose of the Province of British Columbia

	April 1/89 $	Issues $	Retirements $	March 31/90 $	Net increase (decrease) 1990 $	Net increase (decrease) 1989 $
Short-term promissory notes	150,100,000	582,757,758	570,100,000	162,757,758	12,657,758	(57,294,445)
Treasury bills	780,000,000	3,120,000,000	3,120,000,000	780,000,000		
Province of British Columbia notes and bonds	4,389,424,160	8,251,000	677,541,236	3,720,133,924	(669,290,236)	10,451,450
Total	5,319,524,160	3,711,008,758	4,367,641,236	4,662,891,682	(656,632,478)	(46,842,995)

SHORT-TERM PROMISSORY NOTES

Short-term promissory notes are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short-term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short-term promissory notes (the "Notes") have the following characteristics:

- — the principal amount of Notes outstanding at any time, for the purpose of the Province of British Columbia, may not exceed $650,000,000 in Canadian funds.
- — the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.
- — the Notes mature in 365 days or less.

TREASURY BILLS

Treasury bills are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Treasury bills do not pay interest but are sold at a discount and mature at par. The difference between issue price and par at maturity represents the lenders' income in lieu of interest.

Treasury bills have the following characteristics:

- — issued at a discount in lieu of interest payments
- — maturity: 91 days
- — issued in Canadian currency
- — transferable
- — bought and sold on the open market.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1990

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES AND BONDS

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/89 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/90 $	Interest and Redemption Provisions
Apr. 26, 1989	Apr. 26, 1984	12.40	Notes	BCSF-1	181,953,161		181,953,161		Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring payments are imposed or levied.
June 2, 1989	Mar. 29, 1985	7.26	Note	P-Y5	4,264,000		4,264,000		Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 2, 1989	Mar. 29, 1985	7.26	Note	P-H4	5,000,000		5,000,000		Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 21, 1989	Aug. 21, 1987	8.00	Note	PRT	29,280,000		29,280,000		Interest payable semi-annually at 8.00% minus an inflation factor based on a revalued principal: redeemable prior to maturity on any interest payment date, in whole or in part at the option of the lender.
Oct. 1, 1989	Oct. 1, 1984	12.75	Note	PRE	35,000,000		35,000,000		Interest payable semi-annually, not redeemable prior to maturity.
Oct. 1, 1989	Mar. 29, 1985	7.60	Note	P-Y6	4,916,000		4,916,000		Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 1, 1989	Mar. 29, 1985	7.60	Note	P-H6	4,920,000		4,920,000		Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 3, 1989	Mar. 29, 1985	7.94	Note	P-Y7	5,367,000		5,367,000		Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 3, 1989	Mar. 29, 1985	7.94	Note	P-H6A	3,000,000		3,000,000		Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 8, 1989	Mar. 29, 1985	7.83	Note	P-YA	6,468,000		6,468,000		Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

Jan. 5, 1990	Mar. 29, 1985	8.17	Note	P-YB	6,391,000	6,391,000		Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Feb. 2, 1990	Mar. 29, 1985	8.33	Note	P-YC	3,094,000	3,094,000		Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Feb. 2, 1990	Nov. 6, 1986	8.33	Note	P-HA	3,000,000	3,000,000		Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 3, 1990	Mar. 29, 1985	8.29	Note	P-YD	10,319,000	10,319,000		Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 3, 1990	Nov. 6, 1986	8.29	Note	P-HB	3,000,000	3,000,000		Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Apr. 1, 1990	Nov. 6, 1986	8.14	Note	P-HC	5,000,000		5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Apr. 1, 1990	Nov. 6, 1986	8.14	Note	P-YE	3,155,000		3,155,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Apr. 15, 1990	Apr. 15, 1985	12.00	Notes	BCEC-4	125,000,000		125,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
May 1, 1990	Nov. 6, 1986	7.85	Note	P-YF	6,000,000		6,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 1, 1990	Mar. 29, 1985	8.08	Note	P-BB	6,000,000	6,000,000[2]		Interest payable semi-annually, not redeemable prior to maturity.
Aug. 1, 1990	July 31, 1987	8.08	Note	P-BH	6,000,000	6,000,000[2]		Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 1, 1990	Nov. 6, 1986	7.91	Note	P-CH	1,500,000	1,500,000[2]		Interest payable semi-annually, not redeemable prior to maturity.
Nov. 1, 1990	Nov. 16, 1987	7.91	Note	P-BC	10,500,000		10,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 10, 1990	Dec. 10, 1985	9.75	Notes	PRK	237,978,338		237,978,338	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 18, 1990	Dec. 18, 1986	9.375	Notes	BCEC-6	150,000,000		150,000,000	Interest payable annually, redeemable in whole at the option of the Province, extendable to December 1994.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1990 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES AND BONDS

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/89 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/90 $	Interest and Redemption Provisions
Dec. 22, 1990	Dec. 22, 1986	8.50	Notes	PRO	100,000,000			100,000,000	Interest payable semi-annually, not redeemable prior to maturity, extendable to December 22, 2002 at 8 3/4% semi-annual interest.
Jan. 15, 1991	Nov. 6, 1986	7.01	Note	P-DH	5,000,000		5,000,000[2]		Interest payable semi-annually, not redeemable prior to maturity.
Jan. 15, 1991	Nov. 6, 1986	7.01	Note	P-BD	10,000,000			10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 1, 1991	Mar. 29, 1985	6.79	Note	P-BE	3,000,000		1,500,000[2]	1,500,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 1, 1991	Nov. 6, 1986	6.79	Note	P-EH	3,000,000			3,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 30, 1991	Nov. 6, 1986	6.90	Note	P-FH	3,000,000			3,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 30, 1991	Nov. 6, 1986	6.90	Note	P-BF	6,000,000			6,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 1, 1991	June 15, 1984	5.75	Note	P-BCR J(C)-1	14,000,000			14,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 1, 1991	June 1, 1988	9.625	Bond	BCSB-1	152,755,900		70,899,800	81,856,100	Interest payable annually, redeemable prior to maturity on June 1 or December 1, in whole or in part at the option of the bond holders.
June 15, 1991	Mar. 29, 1985	7.08	Note	P-BG	7,000,000		5,000,000[2]	2,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 15, 1991	Nov. 6, 1986	7.08	Note	P-GH	3,000,000			3,000,000	Interest payable semi-annually, not redeemable prior to maturity.
July 6, 1991	July 6, 1984	13.50	Note	BCEC-2	68,000,000			68,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Aug. 1, 1991	June 15, 1984	7.66	Note	P-BCR U(C)-1	10,000,000			10,000,000	Interest payable semi-annually, not redeemable prior to maturity.

Aug. 15, 1991	Aug. 15, 1986	Floating Rate	Note	PRM	157,000,000		157,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Sept. 1, 1991	June 15, 1984	5.75	Note	P-BCR K(C)-1	7,500,000		7,500,000	Interest payable semi-annually, not redeemable prior to maturity.
Sept. 15, 1991	Mar. 29, 1985	7.54	Note	P-BH	10,000,000	10,000,000[2]		Interest payable semi-annually, not redeemable prior to maturity.
Sept. 15, 1991	Nov. 6, 1986	7.54	Note	P-HH	10,000,000	10,000,000[2]		Interest payable semi-annually, not redeemable prior to maturity.
Sept. 15, 1991	Oct. 30, 1987	3.75	Note	P-C	3,000,000		3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 1, 1991	Mar. 29, 1985	7.14	Note	P-BJ	899,000	899,000[2]		Interest payable semi-annually, not redeemable prior to maturity.
Nov. 1, 1991	July 31, 1987	7.145	Note	P-HJ	5,000,000	5,000,000[2]		Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 10, 1991	July 31, 1987	7.14	Note	P-YG	9,101,000		9,101,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 27, 1991	Nov. 27, 1986	9.25	Note	PRN	195,173,000		195,173,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 29, 1991	Nov. 29, 1984	12.25	Note	BCEC-3	100,000,000		100,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Dec. 30, 1991	Nov. 6, 1986	6.93	Bond	P-BK	5,000,000	5,000,000[2]		Interest payable semi-annually, not redeemable prior to maturity.
Feb. 10, 1992	July 31, 1987	6.75	Note	P-HK	4,928,000		4,928,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 1, 1992	July 31, 1987	6.90	Note	P-YH	8,000,000		8,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Apr. 15, 1992	June 15, 1984	6.00	Note	P-BCR M(C)-1	10,000,000		10,000,000	Interest payable semi-annually, callable April 15, 1987 or any date thereafter, redeemable in whole or in part at the option of the lender.
May 9, 1992	Nov. 14, 1988	7.38	Note	P-HP-HL	8,000,000		8,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
May 10, 1992	Nov. 16, 1987	7.38	Note	P-YJ	7,014,000		7,014,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
May 21, 1992	Oct. 30, 1987	4.00	Note	P-D	1,000,000		1,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1990 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES AND BONDS

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/89 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/90 $	Interest and Redemption Provisions
June 15, 1992	Oct. 30, 1987	4.00	Note	P-E	1,000,000			1,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
July 2, 1992	July 31, 1987	7.45	Note	P-BL	7,000,000			7,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
July 2, 1992	Nov. 14, 1988	7.45	Note	P-HP-HM	3,000,000			3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 10, 1992	July 31, 1987	7.49	Note	P-YK	6,260,000			6,260,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 10, 1992	July 31, 1987	7.49	Note	P-HN	2,500,000			2,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 7, 1992	July 31, 1987	7.50	Note	P-YL	5,000,000			5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 15, 1992	Oct. 30, 1987	4.00	Note	P-F	1,500,000			1,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 15, 1992	Oct. 30, 1987	5.00	Note	P-MD	18,724,000			18,724,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 15, 1992	Oct. 30, 1987	5.00	Note	P-N	10,000,000			10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 10, 1992	July 31, 1987	7.49	Note	P-YM	5,000,000			5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 25, 1992	Oct. 25, 1985	10.76	Note	BCJY-3[3]	28,595,000			28,595,000	Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.

Nov. 10, 1992	Nov. 16, 1987	7.51	Note	P-YN	8,907,000		8,907,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 15, 1992	Nov. 14, 1988	7.76	Note	P-HP-HP	3,000,000	3,000,000[2]		Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 8, 1992	July 31, 1987	7.38	Note	P-YO	8,199,000		8,199,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Jan. 10, 1993	July 31, 1987	7.26	Note	P-YP	4,627,000		4,627,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Feb. 9, 1993	June 15, 1984	7.25	Note	P-BCR R1(C)1	5,658,000		5,658,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 1, 1993	Nov. 6, 1986	5.00	Bond	P-C	15,000,000		15,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 3, 1993	Mar. 3, 1988	9.25	Bond	BCEC-7	117,347,000	50,000,000[4]	67,347,000	Interest payable semi-annually, redeemable in whole at the option of the Province.
Mar. 8, 1993	July 31, 1987	7.23	Note	P-HQ	6,500,000		6,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 27, 1993	Mar. 27, 1986	9.45	Note	BCJY-4[3]	40,000,000		40,000,000	Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Apr. 8, 1993	Apr. 8, 1986	9.10	Note	BCJY-5[3]	47,520,000		47,520,000	Interest payable semi-annually, not redeemable prior to maturity.
Apr. 13, 1993	Apr. 2, 1986	9.20	Note	PRL	63,371,398	11,954,945	51,416,453	Interest payable semi-annually, serial redemption.
Apr. 23, 1993	Apr. 23, 1985	11.41	Note	BCJY-2[3]	40,223,950	8,849,269	31,374,681	Interest payable semi-annually, redeemable in whole at the option of the Province.
May 1, 1993	Nov. 6, 1986	5.25	Bond	P-D	25,000,000		25,000,000	Interest payable semi-annually, not redeemable prior to maturity.
May 9, 1993	July 31, 1987	7.34	Note	P-YQ	10,000,000		10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 1, 1993	Nov. 6, 1986	5.25	Bond	P-F	10,000,000		10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 7, 1993	June 15, 1984	7.48	Note	P-BCR RA1(C)1	4,000,000		4,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1990 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES AND BONDS

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/89 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/90 $	Interest and Redemption Provisions
June 7, 1993	July 31, 1987	7.48	Note	P-HR	6,000,000			6,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 8, 1993	June 15, 1984	7.48	Note	P-BCR RA2(C)1	11,000,000			11,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
July 9, 1993	Nov. 14, 1988	7.69	Note	P-SD-YR	5,130,000			5,130,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 10, 1993	June 15, 1984	7.61	Note	P-BCR R3(C)1	8,189,000			8,189,000	Interest payable semi-annually, not redeemable prior to maturity.
Oct. 15, 1993	Nov. 6, 1986	5.25	Bond	P-G	15,000,000			15,000,000	Interest payable semi-annually, redeemable in whole at the option of the Province.
Oct. 20, 1993	Oct. 20, 1983	12.00	Bonds	PRC	150,000,000		150,000,000[4]		Interest payable semi-annually, not redeemable prior to maturity.
Oct. 29, 1993	Oct. 29, 1986	10.67	Note	BCJY-7[3]	25,000,000			25,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Oct. 29, 1993	Oct. 29, 1986	8.00	Note	BCJC-5	25,000,000			25,000,000	Interest payable semi-annually, redeemable in whole if taxation laws requiring additional payments are imposed or levied.
Dec. 9, 1993	Dec. 9, 1983	12.00	Bonds	BCEC-1	125,000,000			125,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Dec. 15, 1993	Nov. 6, 1986	7.00	Bond	P-AH	7,000,000		7,000,000[2]		Interest payable semi-annually, not redeemable prior to maturity.
Dec. 15, 1993	Nov. 6, 1986	7.00	Bond	P-Z	7,000,000		7,000,000[2]		Interest payable semi-annually, not redeemable prior to maturity.
Dec. 15, 1993	June 20, 1989	5.25	Bonds	P-HY-Y		8,251,000		8,251,000	Interest payable semi-annually, not redeemable prior to maturity.

Jan. 10, 1994	Nov. 14, 1988	7.47	Note	P-HP-HS2	4,150,000		4,150,000	Interest payable semi-annually, not redeemable prior to maturity.
Apr. 1, 1994	June 15, 1984	4.50	Note	P-BCR H(C)1	11,932,000	230,000	11,702,000	Interest payable semi-annually, callable at 99.21 prior to April 1, 1985; thereafter price increases annually on April 1 until 1993; Callable at 100 on or after April 2, 1993. U.S. par value $10,000,000.
Sept. 9, 1994	June 15, 1984	8.92	Note	P-BCR R4(C)1	10,000,000		10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 10 1994	June 15, 1984	8.92	Note	P-BCR R5(C)1	2,681,000		2,681,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 20, 1995	June 20, 1985	11.00	Bonds	PRH	225,000,000		225,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Aug. 7, 1995	June 15, 1984	8.93	Note	P-BCR R6(C)1	10,000,000		10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 8, 1995	June 15, 1984	8.93	Note	P-BCR R7(C)1	7,264,000		7,264,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 9, 1995	June 15, 1984	9.16	Note	P-BCR R8(C)1	5,000,000		5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 10, 1995	June 15, 1984	9.34	Note	P-BCR R9(C)1	13,197,000		13,197,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 30, 1995	June 15, 1984	7.54	Note	P-BCR P(C)1	15,000,000		15,000,000	Interest payable semi-annually, callable December 30, 1988 or any interest payment date thereafter, in whole or in part.
Jan. 31, 1996	Jan. 31, 1984	12.25	Note	BCJC-3	10,000,000		10,000,000	Interest payable annually, annual installments of $1,000,000 payable Jan. 31, 1991 to 1995, balance due Jan. 31, 1996.
Apr. 15, 1996	Apr. 15, 1986	8.41	Note	BCJY-6[3]	39,400,000		39,400,000	Interest payable semi-annually, not redeemable prior to maturity.
May 6, 1996	May 6, 1986	9.25	Note	BCEC-5	150,000,000		150,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
July 2, 1996	June 15, 1984	7.26	Note	P-BCR T(C)1	20,000,000		20,000,000	Interest payable semi-annually, callable July 2, 1991 or any interest payment date thereafter, in whole or in part.
July 9, 1996	June 15, 1984	8.97	Note	P-BCR R10(C)1	5,000,000		5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1990 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES AND BONDS

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/89 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/90 $	Interest and Redemption Provisions
Aug. 10, 1996	June 15, 1984	8.98	Note	P-BCR R11(C)1	10,000,000			10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 10, 1996	June 15, 1984	9.07	Note	P-BCR R12(C)1	19,962,000			19,962,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 1, 1996	June 15, 1984	16.875	Note	P-BCR AS-U(C)1	7,631,707		694,761	6,936,946	Interest payable semi-annually, serial redemption December 1, 1986 to 1995. U.S. par value $5,928,000.
Feb. 26, 1997	Feb. 26, 1987	8.50	Bonds	PRQ	195,000,000			195,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 30, 1997	June 15, 1984	7.08	Note	P-BCR V(C)1	24,000,000			24,000,000	Interest payable semi-annually, callable March 30, 1990 or any interest payment date thereafter, in whole or in part.
May 4, 1997	June 15, 1984	9.22	Note	P-BCR R13(C)1	17,000,000			17,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 10, 1997	June 15, 1984	9.18	Note	P-BCR R14(C)1	15,000,000			15,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 15, 1997	June 15, 1984	7.38	Note	P-BCR X(C)-1	10,000,000			10,000,000	Interest payable semi-annually, callable June 15, 1990 or any interest payment date thereafter, in whole or in part.
July 15, 1997	June 15, 1984	7.45	Note	P-BCR Z(C)-1	15,000,000			15,000,000	Interest payable semi-annually, callable July 15, 1990 or any interest payment date thereafter, in whole or in part.
Nov. 25, 1997	Nov. 25, 1987	10.25	Bonds	PRV	122,022,000		5,000,000[4]	117,022,000	Interest payable semi-annually, not redeemable prior to maturity.
Apr. 9, 1998	Apr. 9, 1987	7.75	Bonds	PRS	300,000,000			300,000,000	Interest payable semi-annually, retractable April 9, 1990. Interest rate after April 9, 1990 is 8.25.
June 1, 1998	June 15, 1984	7.98	Note	P-BCR AB(C)-1	7,000,000			7,000,000	Interest payable semi-annually, callable June 1, 1990.

Sept. 1, 1998	June 15, 1984	8.00	Note	P-BCR AC(C)-1	10,000,000		10,000,000	Interest payable semi-annually, callable September 1, 1991 or any interest payment date thereafter, in whole or in part.
Nov. 1, 1998	June 15, 1984	8.125	Note	P-BCR AD(C)-1	20,000,000		20,000,000	Interest payable semi-annually, callable November 1, 1991 or any interest payment date thereafter, in whole or in part.
June 1, 1999	June 15, 1984	9.45	Note	P-BCR AE(C)-1	10,000,000		10,000,000	Interest payable semi-annually, callable June 1, 1992 or any interest payment date thereafter, in whole or in part.
June 8, 1999	June 15, 1984	10.02	Note	P-BCR R15(C)-1	28,876,000		28,876,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 15, 1999	June 15, 1984	10.36	Note	P-BCR AF(C)-1	20,000,000		20,000,000	Interest payable semi-annually, callable August 15, 1992 or any interest payment date thereafter, in whole or in part.
Sept. 10, 1999	June 15, 1984	10.22	Note	P-BCR R16(C)-1	12,500,000		12,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 15, 1999	June 15, 1984	10.40	Note	P-BCR AH(C)-1	8,000,000		8,000,000	Interest payable semi-annually, callable October 15, 1992 or any interest payment date thereafter, in whole or in part.
June 19, 2000	June 15, 1984	9.75	Note	P-BCR AK(C)-1	50,000,000		50,000,000	Interest payable semi-annually, callable June 14, 1993 or any interest payment date thereafter, in whole or in part.
Nov. 3, 2000	June 15, 1984	10.50	Note	P-BCR AL(C)-1	50,000,000		50,000,000	Interest payable semi-annually, callable November 3, 1993 or any interest payment date thereafter, in whole or in part.
Jan. 15, 2001	June 15, 1984	10.40	Note	P-BCR AM(C)-1	50,000,000		50,000,000	Interest payable semi-annually, callable January 15, 1994 or any interest payment date thereafter, in whole or in part.
Sept. 20, 2001	June 15, 1984	9.75	Note	P-BCR AN(C)-1	75,000,000		75,000,000	Interest payable semi-annually, callable September 20, 1994 or any interest payment date thereafter, in whole or in part.
Jan. 15, 2002	June 15, 1984	9.05	Note	P-BCR AP(C)-1	30,000,000		30,000,000	Interest payable semi-annually, callable June 15, 1995 or any interest payment date thereafter, in whole or in part.
Feb. 28, 2005	June 15, 1984	12.75	Note	P-BCR AQ(C)-1	45,000,000		45,000,000	Interest payable semi-annually, callable February 28, 1998 or any interest date thereafter, or any interest payment date thereafter, in whole or in part.
Dec. 10, 2006	Dec. 11, 1986	8.18	Debenture	PRP	40,130,493	904,864	39,225,629	Interest payable semi-annually, semi-annual installments; redeemable in whole or in part at the option of the lender.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1990 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES AND BONDS

	Amount Outstanding Apr. 1/89 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/90 $
Total Issues	4,386,473,947	8,251,000	677,404,800	3,717,320,147
Assumption of obligations of David Thompson University Centre on wind-up	2,950,213		136,436	2,813,777
	4,389,424,160	8,251,000	677,541,236	3,720,133,924
Less Sinking fund balances				(296,646,521)
				3,423,487,403
Less Unamortized discount				(133,090,442)
Total				3,290,396,961

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[1] Includes exchange adjustments on those series that are payable in unhedged U.S. currency. These series are translated to Canadian dollars at the exchange rate prevailing at the year-end.

[2] Retirements represent securities acquired for cancellations.

[3] The BCJY series are notes payable in Japanese Yen totalling 29.4 billion Yen (1989: 31.1 billion Yen) which have been fully hedged to $211.9 million Canadian (1989: $220.7 million Canadian) through currency exchange agreements.

[4] Retirements represent reclassification, to public debt for the purposes of the fiscal agency loans program.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54(2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the fiscal year Ended March 31, 1990 — Continued

(Unaudited)

II For the purpose of the Fiscal Agency Loan Program

	April 1/89	Issues	Retirements	March 31/90	Net increases	
					1990	1989
	$	$	$	$	$	$
Short-term promissory notes	2,249,873,239	7,840,342,010	7,204,543,145	2,885,672,104	635,798,865	1,216,919,153
Province of British Columbia notes, bonds and debentures	1,728,494,882	1,219,154,000	294,863,013	2,652,785,869	924,290,987	68,886,700
Total	3,978,368,121	9,059,496,010	7,499,406,158	5,538,457,973	1,560,089,852	1,285,805,853

SHORT-TERM PROMISSORY NOTES

Short-term promissory notes are short term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short-term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short-term promissory notes (the "Notes") have the following characteristics:

- — the principal amount of Notes outstanding at any time, for the purpose of fiscal agency arrangements may not exceed $2.5 billion in Canadian funds.
- — the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1990

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES, BONDS AND DEBENTURES

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/89 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/90 $	Interest and Redemption Provisions
June 20, 1989	June 20, 1984	9.56[2]	Notes	FRN-1	20,000,000		20,000,000		Interest payable quarterly, not redeemable prior to maturity.
Oct. 1, 1989	Oct. 1, 1984	12.75	Notes	PRE	65,000,000		65,000,000		Interest payable semi-annually, not redeemable prior to maturity.
Feb. 6, 1990	Feb. 6, 1985	10.75	Notes	PRF	200,000,000		200,000,000		Interest payable semi-annually, not redeemable prior to maturity.
Dec. 10, 1990	Dec. 10, 1985	9.75	Notes	PRK	12,021,662			12,021,662	Interest payable semi-annually, not redeemable prior to maturity.
July 6, 1991	July 6, 1984	13.50	Notes	BCEC-2	32,000,000			32,000,000	Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Aug. 15, 1991	Aug. 15, 1986	9.00	Notes	PRM	73,000,000			73,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 27, 1991	Nov. 27, 1986	9.25	Notes	PRN	54,827,000			54,827,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 3, 1993	Mar. 3, 1988	9.25	Bonds	BCEC-7	32,653,000			32,653,000	Interest payable annually, redeemable in whole or in part at the option of the Province.
Mar. 3, 1993	Feb. 6, 1990	9.25	Bonds	BCB-EC7-1		50,000,000		50,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Mar. 27, 1993	Mar. 27, 1986	9.45	Note	BCJY-4[3]	10,000,000			10,000,000	Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Apr. 8, 1993	Apr. 8, 1986	9.10	Note	BCJY-5[3]	2,480,000			2,480,000	Interest payable semi-annually, not redeemable prior to maturity.
July 9, 1993	Nov. 14, 1988	7.69	Note	P-SD-YR	4,870,000			4,870,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

Oct. 20, 1993	Jan. 31, 1990	12.00	Bonds	HJ-PRC-1		150,000,000		150,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 1, 1994	June 20, 1989	5.25	Bonds	P-HY-J		9,870,000		9,870,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
July 2, 1994	June 20, 1989	5.25	Bonds	P-HY-L		8,357,000		8,357,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 22, 1994	Mar. 22, 1990	11.625	Bonds	BCCD-A		400,000,000		400,000,000	Interest payable semi-annually, not redeemable prior to maturity.
July 6, 1994	July 6, 1989	9.75	Bonds	PRZ		250,000,000		250,000,000	Interest payable semi-annually, not redeemable prior to maturity.
July 30, 1994	July 30, 1984	13.65	Note	BCJY-1[3]	54,794,520		9,863,013	44,931,507	Interest payable semi-annually, semi-annual principal repayments equal to 9% of the aggregate principal amount of the loan outstanding commencing July 31, 1989, balance due July 30, 1994, redeemable in whole or in part at the option of the Province subject to certain restrictions.
Dec. 15, 1994	June 20, 1989	5.25	Bonds	P-HY-M		17,699,000		17,699,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 15, 1994	June 20, 1989	5.25	Bonds	P-HY-N		10,000,000		10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 20, 1995	June 20, 1985	11.00	Bonds	PRH	25,000,000			25,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Sept. 15, 1995	June 20, 1989	5.375	Bonds	P-HY-S		8,630,000		8,630,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Jan. 31, 1996	Jan. 31, 1984	12.25	Note	BCJC-3	14,000,000			14,000,000	Interest payable annually, annual installments of $1,400,000 payable Jan. 31, 1991-1995, balance due Jan. 31, 1996.
Apr. 15, 1996	Apr. 15, 1986	8.41	Note	BCJY-6[3]	15,600,000			15,600,000	Interest payable semi-annually, not redeemable prior to maturity.
Feb. 26, 1997	Feb. 26, 1987	8.50	Bonds	PRQ	55,000,000			55,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 25, 1997	Nov. 25, 1987	10.25	Bonds	PRV	152,978,000			152,978,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 25, 1997	Dec 15, 1989	10.25	Bonds	PRV-1		5,000,000		5,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 1, 1998	Dec. 1, 1983	11.125	Bonds	BCJC-1	50,000,000			50,000,000	Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1990 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES, BONDS AND DEBENTURES

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/89 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/90 $	Interest and Redemption Provisions
Dec. 16, 1998	Dec. 16, 1988	10.50	Debenture	PRX	14,413,000			14,413,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Province.
Nov. 10, 2003	Nov. 10, 1983	11.65	Debenture	BCCP-1	10,000,000			10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Apr. 2, 2004	Apr. 2, 1984	12.60	Debenture	BCCP-2	32,073,000			32,073,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
May 10, 2004	May 10, 1984	13.48	Debenture	BCCP-3	59,292,000			59,292,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
June 8, 2004	June 8, 1984	13.70	Debenture	BCCP-4	52,871,000			52,871,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
July 10, 2004	July 10, 1984	13.80	Debenture	BCCP-5	29,402,000			29,402,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Aug. 7, 2004	Aug. 7, 1984	14.06	Debenture	BCCP-6	24,732,000			24,732,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Sept. 10, 2004	Sept. 10, 1984	13.20	Debenture	BCCP-7	16,950,000			16,950,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.

Nov. 7, 2004	Nov. 7, 1984	12.96	Debenture	BCCP-8	16,923,000			16,923,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Apr. 10, 2005	Apr. 10, 1985	12.57	Debenture	BCCP-9	36,790,000			36,790,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
May 10, 2005	May 10, 1985	12.15	Debenture	BCCP-10	50,612,000			50,612,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
July 10, 2005	July 10, 1985	10.86	Debenture	BCCP-11	37,748,000			37,748,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Aug. 9, 2005	Aug. 9, 1985	10.99	Debenture	BCCP-12	24,490,000			24,490,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Aug. 8, 2006	Aug. 8, 1986	9.50	Debenture	BCCP-13	19,257,000			19,257,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Sept. 10, 2006	Sept. 10, 1986	9.54	Debenture	BCCP-14	31,472,000			31,472,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Oct. 10, 2006	Oct. 10, 1986	9.36	Debenture	BCCP-15	15,091,000			15,091,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Nov. 10, 2006	Nov. 10, 1986	9.64	Debenture	BCCP-16	33,400,000			33,400,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Mar. 10, 2007	Mar. 10, 1987	9.04	Debenture	BCCP-17	28,752,000			28,752,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Apr. 10, 2007	Apr. 10, 1987	9.12	Debenture	BCCP-18	25,055,000			25,055,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1990 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES, BONDS AND DEBENTURES

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/89 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/90 $	Interest and Redemption Provisions
May 8, 2007	May 8, 1987	9.13	Debenture	BCCP-19	59,286,000			59,286,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
June 10, 2007	June 10, 1987	9.88	Debenture	BCCP-20	68,932,000			68,932,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
July 10, 2007	July 10, 1987	9.83	Debenture	BCCP-21	22,187,000			22,187,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Aug. 10, 2007	Aug. 10, 1987	9.72	Debenture	BCCP-22	14,430,000			14,430,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Sept. 1, 2007	Sept. 1, 1987	10.42	Debenture	BCCP-23	4,763,000			4,763,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Dec. 10, 2007	Dec. 10, 1987	10.14	Debenture	PRW	746,000			746,000	Interest payable semi-annually.
Apr. 8, 2008	Apr. 8, 1988	9.62	Debenture	BCCP-24	7,666,000			7,666,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
May 10, 2008	May 10, 1988	10.07	Debenture	BCCP-25	68,239,000			68,239,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.

June 10, 2008	June 10, 1988	10.31	Debenture	BCCP-26	3,000,000		3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
July 8, 2008	July 8, 1988	10.15	Debenture	BCCP-27	17,919,000		17,919,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Dec. 9, 2008	Dec. 9, 1988	9.93	Debenture	BCCP-28	2,779,700		2,779,700	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Jan. 15, 2009	Jan. 15, 1984	8.75	Bonds	BCJC-2	25,000,000		25,000,000	Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.
May 10, 2009	May 10, 1989	10.17	Debenture	BCCP-29		81,389,000	81,389,000	Interest payable annually, redeemable in whole at the option of the Minister of Finance of Canada, subject to certain restrictions.
June 9, 2009	June 9, 1989	10.01	Debenture	BCCP-30		83,188,000	83,188,000	Interest payable annually, redeemable in whole at the option of the Minister of Finance of Canada, subject to certain restrictions.
July 10, 2009	July 10, 1989	9.61	Debenture	BCCP-31		36,940,000	36,940,000	Interest payable annually, redeemable in whole at the option of the Minister of Finance of Canada, subject to certain restrictions.
Aug 10, 2009	Aug 10, 1989	9.41	Debenture	BCCP-32		17,586,000	17,586,000	Interest payable annually, redeemable in whole at the option of the Minister of Finance of Canada, subject to certain restrictions.
Sept. 8, 2009	Sept. 8, 1989	9.15	Debenture	BCCP-33		3,604,000	3,604,000	Interest payable annually, redeemable in whole at the option of the Minister of Finance of Canada, subject to certain restrictions.
Oct. 10, 2009	Oct. 10, 1989	9.35	Debenture	BCCP-34		6,519,000	6,519,000	Interest payable annually, redeemable in whole at the option of the Minister of Finance of Canada, subject to certain restrictions.
Nov. 10, 2009	Nov. 10, 1989	9.62	Debenture	BCCP-35		35,861,000	35,861,000	Interest payable annually, redeemable in whole at the option of the Minister of Finance of Canada, subject to certain restrictions.

SCHEDULE OF PUBLIC DEBT

Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
For the Fiscal Year Ended March 31, 1990 — Continued

(Unaudited)

PROVINCE OF BRITISH COLUMBIA NOTES, BONDS AND DEBENTURES

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/89 $	Issues $	Retirements[1] $	Amount Outstanding Mar. 31/90 $	Interest and Redemption Provisions
Dec. 8, 2009	Dec. 8, 1989	9.26	Debenture	BCCP-36		7,349,000		7,349,000	Interest payable annually, redeemable in whole at the option of the Minister of Finance of Canada, subject to certain restrictions.
Mar. 9, 2010	Mar. 9, 1990	9.78	Debenture	BCCP-37		37,162,000		37,162,000	Interest payable annually, redeemable in whole at the option of the Minister of Finance of Canada, subject to certain restrictions.
					1,728,494,882	1,219,154,000	294,863,013	2,652,785,869	
Less Sinking fund balances								(118,638,003)	
								2,534,147,866	
Less Unamortized discount								(23,267,487)	
Total								2,510,880,379	

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[1] Issued under and pursuant to the *Financial Administration Act* (S.B.C. 1981, chap. 15) and an Order of the Lieutenant Governor in Council of the Province of British Columbia.

[2] Interest rates are adjusted every 91 days, based on average yields of 91 day Province of British Columbia Treasury Bills. Average interest rate to maturity is 11.63%.

[3] BCJY series are notes payable in Japanese Yen totalling 11.6 billion Yen (1989: 13.4 billion Yen) which have been fully hedged to $73 million Canadian (1989: $82.9 million Canadian) through currency exchange agreements.

SCHEDULE OF PAYMENTS BASED ON CONTRIBUTIONS PURSUANT TO SECTION 22(2) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1990

(Unaudited)

Ministry	Agreement Description	$
Advanced Education, Training and Technology:		
	Employment and Immigration Canada	3,722,600
	Patent Act	2,913,592
		6,636,192
Agriculture and Fisheries:		
	Interchange Canada Program	8,796
Crown Lands:		
	Employee secondment	79,127
	Terrain Resource Information Management Program (T.R.I.M.)	620,000
		699,127
Education:		
	Status Indian Children Education	43,529,026
	Canadian Official Languages Program	10,455,227
		53,984,253
Environment:		
	Cariboo Development Region/Health Study	38,218
	Peace Canyon Fish Hatchery	19,829
	Kootenay River	3,000
	Golden Bear mine access road	18,400
	Environment collection	6,918
	Fisheries information systems	10,000
		96,365
Finance and Corporate Relations:		
	Financial Institutions Committee (FICOM) implementation	858,691
Forests:		
	Mount Outram Recreational Trail	45,349
Health:		
	Reciprocal agreements	30,226,992
	National Health Research and Development Program (NHRDP) Conference	34,735
	Aids lab research	39,928
		30,301,655
Parks:		
	Bedwell Lake Trail	39,719
	Park enhancement	1,296
	Buttle Lake—Karst Creek	20,000
		61,015
Provincial Secretary:		
	Expo 86 wind-up	8,851
	Canadian Broadcasting Corporation—regional records	13,091
		21,942
Regional and Economic Development:		
	China Steel Phase A	38,000
Social Services and Housing:		
	Employment Initiatives Projects	243,996

SCHEDULE OF PAYMENTS BASED ON CONTRIBUTIONS PURSUANT TO SECTION 22(2) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1990 — Continued

(Unaudited)

Ministry / Agreement Description	$
Solicitor General:	
Employee secondment to federal government	137,376
Tourism:	
Tourism North	380,585
Canada's West Marketplace	27,600
Rendez Vous Canada	10,000
World Travel Mart	30,650
Infonetwork	10,050
	458,885
Transportation and Highways:	
Revelstoke Project—Highway 23	4,689
Elkford Bridge—Fording coal mine road	389,168
	393,857
Total: 1989/90	93,985,499
Total: 1988/89	78,905,780

Note: Section 22(1) of the *Financial Administration Act*, 1981 authorizes payments "where under an Act, agreement or undertaking:

(a) money is payable to the government, or

(b) money has been received by the government, for the purpose of or as a contribution towards expenditures . . . received by the government."

These payments are reflected in the main statements of the province.

SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASES PURSUANT TO SECTION 54 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1990

(Unaudited)

Description of Item	$
Lease of Data Processing Equipment:	
Ministry of Social Services and Housing	762,563
Lease of Aircraft:	
Cessna Citation II and radio equipment lease to June, 1992	528,187
Lease of Mobile Equipment:	
Earth Moving Construction Equipment	7,421,911
Total: 1989/90	8,712,661
Total: 1988/89	9,324,923

Note: Section 54(3) of the *Financial Administration Act*, 1981 requires disclosure of the financial obligations of the government under a lease where substantially all of the risks and benefits of ownership of the property have been transferred to the government. These contracts are reflected in the Public Accounts in accordance with the province's accounting policies.

SCHEDULE OF PAYMENTS MADE TO HONOUR GUARANTEES PURSUANT TO SECTION 58 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1990

(Unaudited)

Description of Item	$
Agricultural Credit Act:	
Brash Allen Farms Ltd	75,917
British Columbia Student Loan Program:	
Various lending institutions	6,918,151
Student Venture Program:	
Various students	39,641
Regional Seed Capital Program	21,815
Small Business Development Program	19,057
Total: 1989/90	7,074,581
Total: 1988/89	3,681,678

Note: Section 58(3) of the *Financial Administration Act*, 1981 authorizes payments to honour guarantees and indemnities where the government has entered into an agreement to give a guarantee in connection with the issue of sale of securities. These payments are reflected in the main statements of the province.

SCHEDULE OF INVESTMENT PORTFOLIO PURSUANT TO SECTION 36 (8) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 AS AT MARCH 31, 1990

(Unaudited)

	1990			1989
	Temporary Investments $	Long-Term Investments $	Total $	Total $
Obligations of or guaranteed by Canada	4,569,515,131	4,826,222,260	9,395,737,391	7,671,213,841
Obligations of or guaranteed by the U.S.A	1,804,695	478,567,595	480,372,290	646,816,447
Obligations of or guaranteed by a province	405,275,135	8,332,202,798	8,737,477,933	8,667,901,789
Obligations of or guaranteed by a savings institution	1,782,779,660	9,416,063	1,792,195,723	1,639,752,229
Securities issued by the Municipal Finance Authority of British Columbia		211,172,809	211,172,809	151,849,419
Commercial paper issued by a corporation incorporated under the laws of Canada or of a province	65,958,783		65,958,783	64,629,416
Bonds and debentures issued by a corporation incorporated under the laws of Canada or of a province		32,345,383	32,345,383	84,112
Fully paid common shares of a corporation incorporated under the laws of Canada or of a province		249,438,694	249,438,694	23,329,987
Fully paid shares of a corporation incorporated in a foreign country		32,801,040	32,801,040	
Securities issued for school, hospital, irrigation, drainage or other like purposes		4,069,604	4,069,604	4,702,973
Secured indebtedness of a corporation		41,126	41,126	40,436
Securities of municipal corporations		523,802	523,802	529,881
Securities issued by the International Bank for Reconstruction and Development		10,635,590	10,635,590	1,992,750
Total	6,825,333,404	14,187,436,764	21,012,770,168	18,872,843,280

Note: Futures Contracts held as at March 31, 1990;
—U.S. Treasury Bonds —June 1990 expiry —148 contracts, short.
—Euro Dollars —June 1990 expiry —255 contracts, long.

EXPLANATORY NOTE ON APPROPRIATIONS

The appropriations amount presented includes the original estimate, statutory authorizations, reorganizations under the *Constitution Act* and reallocations within voted appropriations.[1]

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATION

Salaries and Benefits

- *Base Salaries and Overtime*—includes the cost of base salaries and overtime pay for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs*—includes the cost of all supplements to pay such as shift differentials, premiums and allowances.
- *Employee Benefits*—includes the cost of employer contributions to employee benefit plans and pensions. The relocation and transfer expenses of employees are also included.
- *Legislative Allowances*—includes the cost of the annual MLA indemnity and supplementary salaries as authorized under sections 2 and 3 of the *Legislative Assembly Allowances and Pension Act*. The expense allowance payable under subsection 2(1) is classified under Other Expenditures. The annual salaries of the officers of the Legislature are also included.

Operating Costs

- *Fees, Allowances and Expenses*—includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- *Travel Expenses*—includes travel expenses of government employees and officials on government business including prescribed allowances.
- *Professional Services*—includes fees and expenses for professional services rendered directly to government such as legal, engineering or management consultation services.
- *Information Systems Operating Expenses*—includes all costs related to data, voice, image and text processing operations and services such as data processing and line charges, supplies, repairs, maintenance and short-term rentals of information processing equipment.
- *Office and Business Expenses*—includes materials, supplies and services required for the operation of offices and the conduct of government business.
- *Informational Advertising and Publications*—includes costs associated with advertising and general publications.
- *Statutory Notices, Annual Reports and Non-Discretionary Publications*—includes costs associated with special notices and publications required by statute and regulations.
- *Utilities, Materials, Supplies, Vehicle and Equipment Operation and Maintenance*—includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services, food for institutions and the costs associated with the repair and maintenance of government vehicles, machinery and equipment.
- *Building Occupancy Charges*—includes payments for the rental and maintenance of buildings and office accommodation.

Asset Acquisitions

- *Data and Word Processing Systems*—includes the purchase or long-term lease cost of electronic data and word processing equipment and associated software. Also includes the development cost of new data and word processing systems.
- *Office Furniture and Equipment*—includes the purchase or long-term lease cost of office furniture and equipment such as typewriters and photocopiers.
- *Lands, Buildings and Works*—includes the cost of acquiring such assets through purchase or contract, but not construction by government personnel.
- *Machinery, Equipment and Vehicles*—includes the purchase or long-term lease cost of aircraft, ships, vehicles and machinery and equipment.

Grants and Contributions

- *Grants*—includes grant payments to individuals, businesses, non-profit associations and others, of a general nature where there are no contractual obligations.
- *Contribution*—includes grant or contractual payments to public bodies and organizations for the provision of specific goods and/or services to the general public where the government has some control over how the funds are to be spent, what goods and/or services are to be provided and which groups are to receive these goods and/or services.
- *Transfer to Special Accounts and Funds*—includes transfers of appropriation from votes to Special Accounts.

Other Expenditure

- *Interest on the Public Debt*—includes only interest payments on the provincial direct debt.
- *Other Expenditures*—includes only expenditures which cannot reasonably be allocated to another standard object of expenditure.

Recoveries

- *Recoveries from Within Government (inter-ministry chargebacks)*—includes recoveries for the use of equipment or the provision of services between ministries of the provincial government.
- *Recoveries from Outside of Government*—includes costs recovered from other levels of government, Crown corporations and non-government organizations.

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[1] For the 1989/90 fiscal year, approved reallocations of funds between the activities within a vote have been reported as revised appropriations. These revisions do not increase voted appropriations and are in keeping with the general principles of ministry flexibility and accountability.

LEGISLATION

(Unaudited)

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations — Estimated $	Total Appropriations — Other Authorizations $	Total Appropriations — Total $	Actual Expenditure $
1	Legislation	17,477,838			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, sec. 64)		163,203	17,641,041	17,641,041
		17,477,838	163,203	17,641,041	17,641,041

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 1

LEGISLATION

Description

This vote provides for the operation of the Legislative Assembly and its committees including indemnities, allowances and salaries for Members of the Legislative Assembly, officials and staff, and for support services and other related costs. A grant is provided for membership in the Commonwealth Parliamentary Association.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
3,880,000	Members of the Legislative Assembly—Indemnities and Allowances	3,872,107	
3,486,960	Members of the Legislative Assembly—Constituency Allowances	3,375,106	
121,075	Members' Dining Room	100,000	
430,118	Legislative Committees	347,360	
317,190	Board of Internal Economy	297,210	
110,000	Inter-Parliamentary Relations	141,047	
60,173	Legislative Procedure Review	27,406	
378,027	Legislative Documents	526,778	
1,000	Electoral Commission Review	0	
1,203,983	Government Caucus Global	1,054,394	
0	Leader of the Opposition	0	
1,913,025	Opposition Caucus Global	1,946,213	
89,743	Independent Member Global	88,988	
210,650	Legislative Caucuses—Centralized Expenses	393,781	
369,281	Clerk of the House	386,983	
884,245	Sergeant-At-Arms	1,078,484	
881,250	Hansard	773,929	
255,522	Office of the Speaker	257,130	
26,301	Speaker's Office Sessional	14,174	
1,737,228	Legislative Library	1,560,387	
123,566	Legislative Internship Program	104,802	
1,161,704	Legislative Buildings Improvements and Communications	1,294,762	
17,641,041	Total vote		17,641,041
17,477,838	Estimated		
163,203	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, sec. 64)		
17,641,041			

Group account classification	
Salaries and benefits	9,429,883
Operating costs	3,487,891
Asset acquisitions	408,277
Grants and contributions	118,881
Other expenditures	4,196,109
	17,641,041

AUDITOR GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations: Estimated $	Total Appropriations: Other Authorizations $	Total Appropriations: Total $	Actual Expenditure $
2	Auditor General	5,725,283		5,725,283	5,640,952
		5,725,283		5,725,283	5,640,952

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 2

AUDITOR GENERAL

Description

This vote provides for the salary of the Auditor General and the cost of the Office of the Auditor General in meeting the requirements of the *Auditor General Act*. A grant is provided for the Canadian Comprehensive Auditing Foundation. Costs incurred for the audits of certain public bodies are recovered.

Appropriations				Actual Expenditures
5,725,283	Total vote (net of recoveries)			5,640,952
	Group account classification			
	Salaries and benefits		4,425,087	
	Operating costs		996,653	
	Asset acquisitions		196,591	
	Grants and contributions		42,600	
			5,660,931	
	Less recoveries			
	Other ministries	3,479		
	Other public bodies	16,500		
			19,979	
			5,640,952	

OMBUDSMAN

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $	Actual Expenditure $
3	Ombudsman	2,765,661		2,765,661	2,741,262
		2,765,661		2,765,661	2,741,262

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 3 OMBUDSMAN

Description

This vote provides for the salary of the Ombudsman and the cost of the Office of the Ombudsman in meeting the requirements of the *Ombudsman Act*.

Appropriations			Actual Expenditures
2,765,661	Total vote		2,741,262
	Group account classification		
	Salaries and benefits	2,060,950	
	Operating costs	646,895	
	Asset acquisitions	33,417	
		2,741,262	

OFFICE OF THE PREMIER AND EXECUTIVE COUNCIL OPERATIONS

Summary of Expenditure by Appropriation

		Total Appropriations			
Vote No.	Description	Estimated $	Other Authorizations $	Total $	Actual Expenditure $
4	Office of the Premier and Executive Council Operations	3,531,225		3,531,225	3,346,085
		3,531,225		3,531,225	3,346,085

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 4 OFFICE OF THE PREMIER AND EXECUTIVE COUNCIL OPERATIONS

Description

This vote provides for the Office of the Premier and Executive Council Operations including:

(a) Office of the Premier

This sub-vote provides for the salaries, benefits, allowances and operating expenses for the Premier and the executive staff of the Office.

(b) Executive Council Operations

This sub-vote provides support for the Executive Council, including: Cabinet and Cabinet Committee administration; the development and coordination of policy and legislation; and the management of policy relating to federal, provincial and international relations, including the administration of British Columbia House, Ottawa. This sub-vote also provides for personnel, financial and administrative support to both the Office of the Premier and the Executive Council.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
1,409,145	Office of the Premier	1,389,939	
2,122,080	Executive Council Operations	1,956,146	
3,531,225	Total vote		3,346,085
	Group account classification		
	Salaries and benefits	2,494,965	
	Operating costs	780,815	
	Asset acquisitions	70,305	
		3,346,085	

MINISTRY OF ADVANCED EDUCATION, TRAINING AND TECHNOLOGY

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure $
		Estimated $	Other Authorizations $	Total $	
5	Minister's Office	265,076		265,076	261,063
6	Ministry Operations	991,407,618			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Government Management Services and Minister Responsible for Women's Programs		(1,031,774)		
	—Transfer to the Ministry of Regional and Economic Development		(3,500,000)	986,875,844	981,137,410
7	Science and Technology Development Subsidiary Agreement (ERDA)	3,100,000		3,100,000	3,032,699
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Solicitor General (Vote 68)		1,568,654	1,568,654	1,568,654
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Employment and Immigration Canada				
	—*Patent Act*				
	Financing Transaction—				
	Discovery Enterprise Program				
		994,772,694	(2,963,120)	991,809,574	985,999,826

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 5 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Advanced Education, Training and Technology and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
265,076	Total vote		261,063
	Group account classification		
	Salaries and benefits	246,755	
	Operating costs	14,308	
		261,063	

Vote 6 MINISTRY OPERATIONS

Description

This vote provides for executive direction, administrative services and operating programs of the ministry including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for the deputy minister's office; executive direction for the ministry and for financial, personnel and communications services; systems and administrative services and special projects; management support for universities and distance education; management and program support for colleges and institutes, and for science and technology programs; and administration of student financial assistance, job training and apprenticeship programs. Grants and contributions are provided to educational and employment agencies. Recoveries are received for participation in, and administration of, federal/provincial agreements and activities.

(b) WOMEN'S PROGRAMS

This sub-vote provides for programs to promote the full participation of women in all sectors of the labour force. It also provides for counselling and other assistance to groups and individuals in the resolution of problems faced by women as members of the community. Grants are provided to further the role of women in society. Recoveries are received for participation in, and administration of, federal/provincial agreements and activities.

(c) ADVANCED EDUCATION PROGRAMS

This sub-vote includes:

(i) *Operating Contributions, Universities*—provides for contributions towards the operating expenses of the three provincial universities including instruction, research, support services, student services and administration;

(ii) *Matching Program, Universities*—provides for matching financial contributions to encourage and supplement approved private sector cash or gift-in-kind donations to establish scholarships, endowments, research initiatives and capital projects;

(iii) *Operating Contributions, Colleges and Institutes*—provides for contributions towards the operating expenses of colleges and provincial institutes incorporated under the *College and Institute Act* and the *Institute of Technology Act* and other educational agencies, in order to provide post-secondary educational opportunities and marketable skills to British Columbia residents and to assist the labour force to remain productive and competitive. This program also provides contributions to colleges and institutes for apprenticeship training;

(iv) *Capital Debt Servicing*—provides for the payment of interest and sinking fund provisions related to the capital costs of new buildings, renovations and improvements to existing university, college and institute facilities, and the debt servicing costs of the short-term borrowing requirements of universities, colleges and institutes;

(v) *Distance Education*—provides contributions for the development and delivery of university and college programs in non-metropolitan areas of British Columbia and includes contributions for the three provincial universities, the Open Learning Agency and the Commonwealth of Learning;

(vi) *International Education*—provides for contributions to generate international education projects to strengthen educational links and expertise;

(vii) *Access Programs and Enrolment*—provides for assistance to enhance access to post-secondary education and to accommodate enrolment growth in universities, colleges, institutes and distance education; and

(viii) *Student Financial Assistance*—provides for financial assistance to students in post-secondary institutions. This assistance is in the form of loans issued by financial institutions and guaranteed by the province, as well as the interest payments and defaults related to these loans. This program also provides for scholarships, contributions by the province towards the partial repayment of loans to students who successfully complete their studies, and incentives for part-time and summer employment.

(d) SCIENCE AND TECHNOLOGY PROGRAMS

This sub-vote provides assistance towards the development and operation of federal/provincial and joint government/industry/academic programs for scientific and technological research and development, technology transfer, public awareness and skill training. This sub-vote also provides for the coordination (with the Premier's Advisory Council on Science and Technology) of science and technology policy development and implementation in British Columbia.

(e) JOB TRAINING AND APPRENTICESHIP PROGRAMS

This sub-vote provides for programs to assist individuals, businesses, agencies and institutions in developing and implementing employment and training initiatives; and to assist the disabled, students and youth, the employment disadvantaged and other job seekers in need of assistance, in gaining access to employment and training opportunities. This sub-vote also provides for policy development under the Vocational Rehabilitation of Disabled Persons Agreement and coordination of its appeal mechanism. In addition, this sub-vote provides funding for the British Columbia Youth Grants Program, the Women's Employment and Training Program, and for the Provincial Apprenticeship and Training Board.

Vote 6 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
25,083,254		Administration and Support Services (net of recoveries)		24,955,552
	25,361,615	—Estimated		
	(278,361)	—Transfer to the Ministry of Government Management Services and Minister Responsible for Women's Programs		
136,213		Women's Programs (net of recoveries)		0
	889,626	—Estimated		
	(753,413)	—Transfer to the Ministry of Government Management Services and Minister Responsible for Women's Programs		
912,239,254		Advanced Education Programs (net of recoveries)		911,562,739
	374,153,593	—Operating Contributions, Universities	374,145,595	
	20,000,000	—Matching Program, Universities	20,000,000	
	317,417,377	—Operating Contributions, Colleges and Institutes	317,417,004	
	97,078,650	—Capital Debt Servicing	96,078,446	
	18,168,013	—Distance Education	18,168,014	
	500,000	—International Education	499,619	
	35,110,000	—Access Programs and Enrolment	35,070,446	
	49,811,621	—Student Financial Assistance	50,183,615	
22,590,000		Science and Technology Programs		22,111,341
	26,090,000	—Estimated		
	(3,500,000)	—Transfer to the Ministry of Regional and Economic Development		
26,827,123		Job Training and Apprenticeship Programs		22,507,778
986,875,844		Total vote		981,137,410

991,407,618	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(1,031,774)	—Transfer to the Ministry of Government Management Services and Minister Responsible for Women's Programs
(3,500,000)	—Transfer to the Ministry of Regional and Economic Development
986,875,844	

Group account classification	
Salaries and benefits	13,379,365
Operating costs	11,430,653
Asset acquisitions	2,128,839
Grants and contributions	947,102,152
Other expenditures	7,205,315
	981,246,324
Less recoveries	108,914
	981,137,410

Vote 7 SCIENCE AND TECHNOLOGY DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

Description

This vote provides for grants and administrative expenditures for programs to foster growth of advanced technology in British Columbia. This subsidiary agreement is a component of the Canada/British Columbia Economic and Regional Development Agreement (ERDA).

Appropriations			Actual Expenditures
3,100,000	Total vote		3,032,699
	Group account classification		
	Operating costs	60,717	
	Grants and contributions	2,971,982	
		3,032,699	

MINISTRY OPERATIONS

Appropriations			Actual Expenditures
	Classification by sub-vote		
	Transfer from the Ministry of Solicitor General		
1,568,654	Administration and Support Services	1,568,654	
1,568,654	Total expenditure		1,568,654
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs 13 and 14)		
1,568,654	—Transfer from the Ministry of Solicitor General		
1,568,654			
	Group account classification		
	Grants and contributions	1,568,654	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Employment and Immigration Canada		0
	Group account classification		
	Grants and contributions	3,722,600	
	Less recoveries	3,722,600	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	*Patent Act*		0
	Group account classification		
	Grants and contributions	2,913,592	
	Less recoveries	2,913,592	
		0	

FINANCING TRANSACTION

Description

This financing transaction provides loans (disbursements) to the Discovery Foundation or its subsidiary to finance equity and debenture investments in advanced technology businesses under the Discovery Enterprise Program.

Appropriations			Actual Expenditures
10,000,000	Advances *re* Discovery Enterprise Program	4,198,093	
(10,000,000)	Recoveries *re* Discovery Enterprise Program	(4,198,093)	
0	Total vote		0
	Group account classification		
	Other expenditures	4,198,093	
	Less recoveries	4,198,093	
		0	

MINISTRY OF AGRICULTURE AND FISHERIES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated $	Other Authorizations $	Total $	$
8	Minister's Office	249,374		249,374	244,713
9	Ministry Operations	68,496,871		68,496,871	68,032,027
10	Milk Board	378,187		378,187	377,871
11	Provincial Agricultural Land Commission	1,330,024		1,330,024	1,241,252
12	Agri-Food Regional Development Subsidiary Agreement (ERDA)	14,000,000		14,000,000	11,639,303
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries —Interchange Canada Program				
	Cattle Horn Act (R.S.B.C. 1979, chap. 44, sec. 7) —Livestock improvement		6,438	6,438	6,438
	Special Accounts—				
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 5 (1)) —Farm Income Assurance Fund	40,000,000		40,000,000	34,634,749
	Livestock Protection Act (R.S.B.C. 1979, chap. 245, sec. 14) —Livestock Protection	11,000	2,237	13,237	13,237
	Less transfer to the Farm Income Assurance Fund Special Account from Vote 9	(20,000,000)		(20,000,000)	(17,049,044)
		104,465,456	8,675	104,474,131	99,140,546

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 8

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Agriculture and Fisheries, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
249,374	Total vote		244,713
	Group account classification		
	Salaries and benefits	234,445	
	Operating costs	10,268	
		244,713	

Vote 9 MINISTRY OPERATIONS

Description

This vote provides for the executive direction and general administration of the ministry. It also provides for development and extension services to the agricultural, aquaculture, commercial fisheries and food processing sectors, financial assistance programs to farmers, as well as marketing and economic programs. Major activities include:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for the executive direction of the ministry and administrative support services including financial, personnel, communications, information systems and audit services for ministry programs. This sub-vote also provides for policy development, program planning, economic and statistical analysis, market development and regulation, and information programs. Contributions are provided to agricultural and food organizations.

(b) AQUACULTURE AND COMMERCIAL FISHERIES

This sub-vote provides for the aquaculture and commercial fisheries program. This includes the administration of parts of the *Fisheries Act* and *Fish Inspection Act,* the technical review of applications for tenure and licences, the provision of extension services to the aquaculture industry, and research and development projects related to shellfish, marine plants and finfish farming. In addition, this sub-vote provides for licensing and enforcement of regulations pertaining to fish buyers, vendors and aquaculture operators, for grants and contributions in support of the aquaculture and commercial fish industries, and for funding and technical assistance for the handling, processing and marketing of seafood products. The sub-vote also provides for the development of a domesticated brood stock to increase the quality and supply of seed/egg stocks to the aquaculture industry.

(c) DEVELOPMENT AND EXTENSION

This sub-vote provides for the extension, development, specialist and regulatory services of the ministry including:

(i) *Extension Services*—provides for on-farm advice and office consultation to farmers, for seminars, workshops and field days; technical information dissemination to producers; milk, soil, feed and tissue testing; water analysis; the animal health center; and the provincial 4-H, game farming, horse industry and farm management programs;

(ii) *Inspection*—provides for animal health, brand, dairy farm, apiary and crop inspections;

(iii) *Licensing*—provides for the licensing of sale yard operations, production and sale of veterinary drugs, fur farm operations, brand certificates and game farming operations;

(iv) *Applied Research/Demonstration*—provides for soil and fertilizer correlation trials, livestock performance tests, horticultural crop development and improvement, poultry studies, weed control, environmental impact and other agricultural and food research, and technology transfer initiatives; and

(v) *Grants and Contributions*—provides for grants and contributions to municipalities and regional districts under the *Weed Control Act,* grants to regional committees under the *Grasshopper Control Act,* operating grants to livestock associations, 4-H clubs and veterinary services, grants and contributions in support of the agriculture and aquaculture industries, and grants to universities for agriculture, aquaculture and food research.

(d) FINANCIAL ASSISTANCE

This sub-vote provides for the government/producer shared-cost crop insurance and farm income insurance programs, including grants (transfers) to the Farm Income Assurance Fund Special Account and contributions to the Crop Insurance Trust Account. These programs ensure the cash flow stability of participating British Columbia farmers and producers. The federal government reimburses the province for its contribution to the Crop Insurance Trust Account, which is credited to the vote as a recovery. This sub-vote also provides for the Agricultural Credit Program. This program ensures the availability of credit resources for producers in the agriculture and aquaculture sectors throughout the province. Also provided for are the Agri-Food Regional Development Subsidiary Agreement (ERDA) program administration costs; contributions in support of agriculture, food and resource development; and interest subsidy payments under the Grower Loan Program. In addition, provision is made for contributions under the British Columbia Feed Grain Market Development Program; for the province's share of premiums under Federal/Provincial Tripartite Stabilization Programs; and for contributions under the British Columbia Grape and Wine Sector Adjustment Assistance Program.

Vote 9 — Continued

Appropriations		Actual Expenditures	
	Classification by sub-vote		
8,884,970	Administration and Support Services	8,746,536	
3,263,307	Aquaculture and Commercial Fisheries	3,259,777	
15,185,833	Development and Extension	15,169,492	
41,162,761	Financial Assistance (net of recoveries)	40,856,222	
68,496,871	Total vote		68,032,027
	Group account classification		
	Salaries and benefits	17,325,503	
	Operating costs	10,724,838	
	Asset acquisitions	1,432,737	
	Grants and contributions	43,228,121	
	Other expenditures	93,424	
		72,804,623	
	Less recoveries		
	Federal government	4,772,596	
		68,032,027	

Vote 10 MILK BOARD

Description

This vote provides for the operation of the Milk Board. The board administers the marketing provisions of the *Milk Industry Act*. It controls and regulates the production, marketing, processing, distribution and pricing of fluid and manufactured milk consistent with market opportunities.

Appropriations		Actual Expenditures	
378,187	Total vote		377,871
	Group account classification		
	Salaries and benefits	292,552	
	Operating costs	85,319	
		377,871	

Vote 11 PROVINCIAL AGRICULTURAL LAND COMMISSION

Description

This vote provides for the operation of the Provincial Agricultural Land Commission. Under the *Agricultural Land Commission Act*, the commission is responsible for encouraging the establishment and maintenance of agricultural land in the province. The commission advises municipalities and regional districts in the designation of the Agricultural Land Reserve and decides on applications for the exclusion of land from the reserve.

Appropriations		Actual Expenditures	
1,330,024	Total vote		1,241,252
	Group account classification		
	Salaries and benefits	799,211	
	Operating costs	433,108	
	Asset acquisitions	8,927	
	Other expenditures	6	
		1,241,252	

Vote 12

AGRI-FOOD REGIONAL DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

Description

This vote provides for the fifth year of a $40,000,000 five-year program, undertaken with the federal government, for financial assistance to producers and associations for the conservation and development of the province's agricultural resources. Initiatives include the enhancement of productivity in the agricultural sector, resource enhancement through the construction of irrigation and drainage systems and commodity development through programs such as the financing of new agricultural support facilities. This subsidiary agreement is a component of the Canada/British Columbia Economic and Regional Development Agreement (ERDA).

Appropriations			Actual Expenditures
14,000,000	Total vote		11,639,303
	Group account classification		
	Operating costs	625,432	
	Asset acquisitions	5,765	
	Grants and contributions	11,008,106	
		11,639,303	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Interchange Canada Program		0
	Group account classification		
	Salaries and benefits	8,796	
	Less recoveries	8,796	
		0	

Statutory

CATTLE HORN ACT (R.S.B.C. 1979, chap. 44, sec. 7)

Appropriations			Actual Expenditures
6,438	Livestock improvement		6,438
	Group account classification		
	Grants and contributions	6,438	

MINISTRY OF ATTORNEY GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure $
		Estimated $	Other Authorizations $	Total $	
13	Minister's Office	254,015		254,015	253,918
14	Ministry Operations	198,902,128			
	Statutory—				
	Crown Proceeding Act (R.S.B.C. 1979, chap. 86, sec. 14 (4))		22,193,463	221,095,591	221,071,165
15	Judiciary	20,926,891		20,926,891	20,925,069
	Statutory—				
	Unclaimed Money Act (R.S.B.C. 1979, chap. 418, sec. 4) —Payment of claims		163,677	163,677	163,677
	Public Trustee Amendment Act (S.B.C. 1989, chap. 11, sec. 13 (3)) —Office of the Public Trustee		1,461,842	1,461,842	1,461,842
	Special Accounts—				
	Public Trustee Amendment Act (S.B.C. 1989, chap. 11, sec. 13 (3)) —Office of the Public Trustee	6,255,000	86,303	6,341,303	6,341,303
	Land Title Act (R.S.B.C. 1979, chap. 219, sec. 274 (2)) —Land Titles Survey	9,626		9,626	
	Less transfer to the Office of the Public Trustee Special Account from the *Public Trustee Amendment Act*		(1,461,842)	(1,461,842)	(1,461,842)
	Financing Transaction— Interest on Trusts and Deposits				
		226,347,660	22,443,443	248,791,103	248,755,132

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 13 MINISTER'S OFFICE

Description

This vote provides for the Office of the Attorney General, and includes the salaries of the Attorney General and the immediate staff.

Appropriations			Actual Expenditures
254,015	Total vote		253,918
	Group account classification		
	Salaries and benefits	239,048	
	Operating costs	14,870	
		253,918	

Vote 14 MINISTRY OPERATIONS

Description

This vote provides for the management direction of the ministry and the operation of ministry programs including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for ministry management, policy and program development, financial services, data services, facilities services (including building occupancy costs for the Ministry of Solicitor General headquarters), personnel services (including personnel services for the Ministry of Solicitor General), administrative support, communications services and victims services. Contributions are provided to agencies and societies providing services which complement ministry programs.

(b) COURT SERVICES

This sub-vote provides for the managerial and operational support for the Courts throughout the province including administrative staff and services, sheriff services, reporting and recording services, facilities and operational systems. Recoveries are received from the Insurance Corporation of British Columbia for the retrieval of licence plates from unlicensed or uninsured drivers and from the federal government for cost shared programs.

(c) LEGAL SERVICES

This sub-vote provides for legal services to the province and various boards, committees and societies including legal advice, representation in civil litigation, and the drafting, preparation, filing and publication of statutes, regulations and Orders in Council. A grant is provided to the Canadian Law Information Centre for computer access to a nation-wide inventory of legal information.

(d) CRIMINAL JUSTICE

This sub-vote provides for the operation of Crown counsel services throughout the province including advice to government on matters of criminal law and its enforcement, and the development of policies and procedures in matters pertaining to criminal law.

(e) STATUTORY SERVICES AND COMMUNITY PROGRAMS

This sub-vote provides for various boards, commissions and statutory services which are under the jurisdiction of the Attorney General including the operations of the Law Reform Commission, the Land Titles Branch and the Expropriation Compensation Board. This sub-vote also provides for maintenance enforcement activities and the administration of community programs. Contributions are provided to the Legal Services Society and to agencies and societies providing services which complement ministry programs. Recoveries are received from the Law Foundation for the activities of the Law Reform Commission.

(f) *CROWN PROCEEDING ACT*

This sub-vote provides for payments made under the statutory authority of the *Crown Proceeding Act.* These payments are administered by Legal Services.

Vote 14 — Continued

Appropriations		Actual Expenditures	
	Classification by sub-vote		
13,429,712	Administration and Support Services	13,565,193	
96,554,066	Court Services (net of recoveries)	96,536,673	
15,473,129	Legal Services	15,483,401	
24,108,063	Criminal Justice	24,075,862	
48,772,158	Statutory Services and Community Programs (net of recoveries)	48,651,573	
22,758,463	*Crown Proceeding Act*	22,758,463	
221,095,591	Total vote		221,071,165
198,902,128	Estimated		
22,193,463	Statutory—*Crown Proceeding Act* (R.S.B.C. 1979, chap. 86, sec. 14(4))		
221,095,591			
	Group account classification		
	Salaries and benefits	71,784,921	
	Operating costs	86,732,358	
	Asset acquisitions	6,091,220	
	Grants and contributions	33,746,676	
	Other expenditures	22,883,662	
		221,238,837	
	Less recoveries	167,672	
		221,071,165	

Vote 15 JUDICIARY

Description

This vote provides for the operation of the judiciary including:

(a) SUPERIOR COURTS

This sub-vote provides the operational budgets for the Court of Appeal, Supreme Court and the County Courts located in the province. A grant is provided to the Judicial Council for an annual conference.

(b) PROVINCIAL COURTS

This sub-vote provides for the administrative and support services for the Provincial Court of British Columbia, including services related to the Maintenance Enforcement Program. A grant is provided to the Association of Provincial Court Judges. A contribution is provided to the British Columbia Courthouse Library Society.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
5,142,062	Superior Courts	5,387,195	
15,784,829	Provincial Courts	15,537,874	
20,926,891	Total vote		20,925,069
	Group account classification		
	Salaries and benefits	18,164,667	
	Operating costs	2,071,972	
	Asset acquisitions	550,930	
	Grants and contributions	137,500	
		20,925,069	

Statutory

UNCLAIMED MONEY ACT (R.S.B.C. 1979, chap. 418, sec. 4)

Appropriations			Actual Expenditures
163,677	Payment of claims		163,677
	Group account classification		
	Other expenditures	163,677	

Statutory

PUBLIC TRUSTEE AMENDMENT ACT (S.B.C. 1989, chap. 11, sec. 13 (3))

Appropriations			Actual Expenditures
1,461,842	Office of the Public Trustee Special Account		1,461,842
	Group account classification		
	Operating costs	1,461,842	

FINANCING TRANSACTIONS

Description

Interest (disbursements) is credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration or trusteeship of the province, on the basis of earnings received from the investment of these funds (receipts). Administration costs are funded through the ministry's voted appropriations.

Appropriations			Actual Expenditures
9,700,000	Advances *re* Interest on Trusts and Deposits	9,670,095	
(9,700,000)	Recoveries *re* Interest on Trusts and Deposits	(9,670,095)	
0	Total		0
	Group account classification		
	Operating costs	9,670,095	
	Less recoveries	9,670,095	
		0	

MINISTRY OF EDUCATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations: Estimated $	Total Appropriations: Other Authorizations $	Total Appropriations: Total $	Actual Expenditure $
16	Minister's Office	224,490		224,490	224,365
17	Ministry Operations	106,504,198		106,504,198	105,193,038
18	Public Schools Education	2,060,403,488		2,060,403,488	2,057,072,748
19	Independent Schools	57,145,917		57,145,917	57,112,454
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Status Indian Children Education				
	—Canadian Official Languages Program				
	Financing Transaction—				
	Rural Residential School Property Taxes				
		2,224,278,093		2,224,278,093	2,219,602,605

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 16 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Education, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
224,490	Total vote		224,365
	Group account classification		
	Salaries and benefits	212,428	
	Operating costs	10,771	
	Asset acquisitions	1,166	
		224,365	

Vote 17 MINISTRY OPERATIONS

Description

This vote provides for the overall policy development for the ministry, management of funding for the public and independent schools systems, as well as administrative and support services in the ministry. Major programs and activities include:

(a) DEPUTY MINISTER'S OFFICE

This sub-vote provides for the management of the ministry and information services. Central direction is provided for curriculum planning and development, special education programs, policy and legislative changes and financial management services. This sub-vote also provides grants to partially support societies offering programs not provided by educational institutions and provides for projects to develop and enhance the provincial educational system.

(b) ROYAL COMMISSION ON EDUCATION

This sub-vote provides for the first year costs of a ten year strategy to implement the recommendations made by the Royal Commission on Education. This sub-vote provides for the operation of a Provincial Education Advisory Council and sub-committees, and continued development of an implementation and communication plan. This sub-vote provides for development and implementation of a four year ungraded primary program, full time special needs kindergarten classes, entry of students into kindergarten in both September and January, kindergarten teacher aides, development of a common curriculum for years 4 through 10 and a revised senior secondary program, and includes support in the form of contributions to school districts. This sub-vote also provides for initiatives in assessment and accountability including expansion of the achievement testing and school accreditation programs, expansion of the provincial final exam program, development of a student data collection system and support for follow-up to school evaluations. This sub-vote also provides for an expansion of the university teacher education programs, a rural teacher education program, awards for teacher excellence and support for additional curriculum implementation training and materials. Finally, this sub-vote provides support in the form of contributions to qualifying independent schools, additional monitoring and evaluation of independent schools, financial support for home schooling, and support for native Indian language and culture programs and special education programs.

(c) FINANCE AND ADMINISTRATION

This sub-vote provides for the coordination and development of policies, legislation, computer systems and personnel management, and the development and operation of major financial systems including annual capital and operating budgets, and expenditure and financial management. This sub-vote also provides financial support services for the preparation, analysis and accounting of school district operating budgets and capital expenditure programs, and for initiatives recommended by the Royal Commission on Education. In addition, this sub-vote provides for ministry office space, communications services for the ministry, liaison with some Crown corporations and central agencies of government, and for the internal financial operations of the ministry. Finally, this sub-vote provides for a grant in partial support of the annual general meeting of the British Columbia School Trustees' Association.

(d) EDUCATION PROGRAMS

This sub-vote provides for assessing and developing the content of educational programs, managing public instruction through curriculum development, learning assessment and provincial final examinations. This sub-vote also provides for evaluation, assessment and assistance in organizing special education programs and the provision of direct services including Jericho Hill School and the Resource Centre for the Visually Impaired. In addition, this sub-vote provides for policy liaison between the ministry and school districts, accreditation of senior secondary schools, management of native Indian language and culture initiatives, and the Passport to Education program. Finally, the sub-vote provides for textbooks and media materials to the public and independent school systems, and for initiatives recommended by the Royal Commission on Education. Grants are provided to students for the Passport to Education and Scholarship programs. Contributions are provided to societies for services to hearing impaired and deaf/blind children. Recoveries are received from the sale of supplementary textbooks and media materials, fees for school final transcripts and general education development tests, from provincial examination re-read fees and other miscellaneous sources.

(e) POLICY, PLANNING AND INDEPENDENT EDUCATION

This sub-vote provides for the inspection, classification, registration and recommendation of independent schools for provincial contributions and for development of policy direction for the provincial education system. This sub-vote also provides for leadership in educational initiatives in the Pacific Rim, administration of the provincial student and teacher exchange programs and British Columbia's share of the operating expenses of the Council of Ministers of Education (Canada) and the Canadian Educational Association. Finally, this sub-vote provides for correspondence education for any British Columbia student unable to take the regular school program. Recoveries are received from students enrolled in correspondence courses and from fees for independent school voluntary accreditation.

Vote 17 — Continued

Appropriations				Actual Expenditures
	Classification by sub-vote			
1,667,011	Deputy Minister's Office		1,587,762	
41,722,671	Royal Commission on Education		42,040,308	
10,867,384	Finance and Administration		10,555,924	
48,492,966	Educational Programs (net of recoveries)		47,507,261	
3,754,166	Policy, Planning and Independent Education (net of recoveries)		3,501,783	
106,504,198	Total vote			105,193,038
	Group account classification			
	Salaries and benefits		15,553,982	
	Operating costs		46,861,926	
	Asset acquisitions		2,749,823	
	Grants and contributions		41,939,574	
	Other expenditures		49	
			107,105,354	
	Less recoveries			
	Federal government	63,374		
	Sales	121,895		
	Other	1,727,047		
			1,912,316	
			105,193,038	

Vote 18 PUBLIC SCHOOLS EDUCATION

Description

This vote provides for the financial support of school districts and provincial assistance to homeowners for property taxation. Major programs and activities include:

(a) Contributions to School Districts

This sub-vote provides for the provincial share of local school district operating budgets, contributions to school districts from school property tax revenue collected by the province from non-residential property taxpayers, contributions to school districts for the operation of regional correspondence centres, contributions to schools and other educational agencies for continuing education, the operation of the CHANCE program, contracted programs such as those for severely handicapped children in residential centres and contributions for public school liability and property loss coverage. This sub-vote also provides funding to school districts for initiatives recommended by the Royal Commission on Education. Recoveries are received from the Department of National Defense (DND) for the education of children of DND personnel.

(b) Contributions for Schools Debt Service

This sub-vote provides for the provincial share of contributions for the payment of interest and sinking fund charges for capital construction projects and equipment purchases for schools including the provincial debt servicing contribution for the capital construction program recommended by the Royal Commission on Education.

(c) Grants to Reduce Local Property Taxes

This sub-vote provides for grants to homeowners to reduce property taxes.

(d) Teachers' Pension Fund

This sub-vote provides, on behalf of all school districts, the employer's statutory contribution to the Teachers' Pension Fund and the employer's portion of medical and dental expenses for all retired teachers.

(e) Special Projects

This sub-vote provides for special projects related to computer technology acquisition and Pacific Rim initiatives, and includes contributions to school districts and grants to individuals and non-profit societies in support of these projects.

Vote 18 — Continued

Appropriations		Actual Expenditures	
	Classification by sub-vote		
1,394,542,425	Contributions to School Districts (net of recoveries)	1,391,700,914	
169,732,500	Contributions for Schools Debt Service	169,732,501	
342,390,563	Grants to Reduce Local Property Taxes	341,864,154	
141,858,000	Teachers' Pension Fund	141,845,905	
11,880,000	Special Projects	11,929,274	
2,060,403,488	Total vote		2,057,072,748
	Group account classification		
	Operating costs	3,027,843	
	Asset acquisitions	198,632	
	Grants and contributions	2,057,625,014	
		2,060,851,489	
	Less recoveries		
	Federal government	3,778,741	
		2,057,072,748	

Vote 19 INDEPENDENT SCHOOLS

Description

This vote provides for provincial contributions to eligible independent schools, contributions for special education initiatives in independent schools and contributions related to computer technology acquisition in independent schools. This vote also provides for initiatives recommended by the Royal Commission on Education.

Appropriations		Actual Expenditures	
57,145,917	Total vote		57,112,454
	Group account classification		
	Grants and contributions	57,112,454	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Funds are received under the 1969 Federal/Provincial agreement which provides for the payment by the federal government to the province of tuition fees for status Indian children enrolled in public schools. These amounts are paid out to the applicable school district.

Appropriations		Actual Expenditures	
0	Status Indian Children Education		0
	Group account classification		
	Grants and contributions	43,529,026	
	Less recoveries	43,529,026	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

These funds are contributed by the federal government and paid out in accordance with the Canada-British Columbia Agreement On The Official Languages in Education (1984) to support the maintenance and development of minority language education and second language instruction.

Appropriations		Actual Expenditures	
0	Canadian Official Languages Programs		0
	Group account classification		
	Operating costs	1,959,048	
	Asset acquisitions	55,048	
	Grants and contributions	8,441,131	
		10,455,227	
	Less recoveries	10,455,227	
		0	

FINANCING TRANSACTIONS

Description

Provincial advances (disbursements) are provided to school districts for rural residential school property taxes (receipts) collected on their behalf by the Ministry of Finance and Corporate Relations. Administration costs are funded through voted appropriations.

Appropriations		Actual Expenditures	
100,067,622	Advances *re* Rural Residential School Property Taxes	111,050,792	
(100,067,622)	Recoveries *re* Rural Residential School Property Taxes	(111,050,792)	
0	Total		0
100,067,622	Estimated		
10,983,170	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3))		
(111,050,792)	Recoveries		
0			
	Group account classification		
	Loans, investments and advances	111,050,792	
	Less recoveries	111,050,792	
		0	

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

Summary of Expenditure by Appropriation

		Total Appropriations			
Vote No.	Description	Estimated $	Other Authorizations $	Total $	Actual Expenditure $
20	Minister's Office	282,636		282,636	282,433
21	Ministry Operations	33,040,836		33,040,836	30,373,396
22	British Columbia Utilities Commission	10		10	
23	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	800,000		800,000	271,732
24	Mineral Development and Exploration Incentives	2,240,500		2,240,500	2,139,093
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c))				
	—Interest on revenue refunds		1,836	1,836	1,836
		36,363,982	1,836	36,365,818	33,068,490

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 20 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Energy, Mines and Petroleum Resources, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
282,636	Total vote		282,433
	Group account classification		
	Salaries and benefits	263,631	
	Operating costs	12,992	
	Asset acquisitions	5,810	
		282,433	

Vote 21 MINISTRY OPERATIONS

Description

This vote provides for ministry programs and activities including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for the administration of financial and personnel management services; the coordination of legislative requirements; data management and office automation systems; administrative services including property, accommodation, vehicle, machinery and materials requirements and inventories; and communications. This sub-vote also provides for the assessment, collection and audit of mineral, mineral land, coal, petroleum and natural gas taxes and royalties.

(b) EXECUTIVE MANAGEMENT

This sub-vote provides for senior executive direction, information services, and public relations for the ministry.

(c) ENERGY RESOURCES

This sub-vote provides for the formulation and implementation of provincial energy policies including the energy project review process, energy forecasts, strategic energy studies and energy surplus management. This sub-vote also provides for the administration and disposition of petroleum, natural gas, underground storage, and geothermal resource rights in a manner to bring maximum economic and social benefit to the province. The sub-vote supports the development of these resources, enforces regulation of petroleum exploration and production operations to ensure safe operation, environmental protection during seismic exploration and drilling, and conservation of resources. This sub-vote provides for the determination of oil and natural gas reserves of British Columbia, including offshore reserves, and for the maintenance of the data base on the sedimentary geology of British Columbia, including storage of well cores, logs and records. Provision is made for reports required under statutes, plus statistical and informational reports on petroleum exploration and development, and information and service to the petroleum industry on a fee for service basis for geological information, maps and tenure documentation, to support and encourage an active petroleum industry in the province. This sub-vote provides for the construction and maintenance of petroleum resource roads and for the maintenance of security and performance deposits in trust.

(d) MINERAL RESOURCES

This sub-vote provides for the formulation, advancement and administration of policies and programs for the discovery and orderly development of mineral resources to achieve maximum economic and social benefits for the province. This sub-vote also provides for the administration and enforcement of provincial legislation and regulations to ensure the province's mineral and coal resources are extracted in a manner consistent with worker health and safety, public safety, resource conservation, and environmental sensitivity, and for the reclamation of selected abandoned mines. Provision is also made for the administration of title to the mineral and coal resources of the province, and the continued development of efficient and effective records systems. This sub-vote also provides for projects and programs to facilitate the exploration and discovery of mineral and coal resources through geological mapping, surveys, prospector training, information services and analytical laboratory support. Funds are also provided for the maintenance of a data base on the mineral industry and for the development and implementation of appropriate policies for the mineral sector. This sub-vote ensures that mineral lands are adequately assessed and managed in relation to competing land uses for the optimum benefit to the province, encourages research and technical innovation in related fields and provides grants to various mine rescue safety associations and to industry for special studies and projects. Recoveries are received for expenses related to the use of ministry equipment and facilities.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
6,163,150	Administration and Support Services	6,008,497	
594,059	Executive Management	551,172	
9,885,265	Energy Resources	7,418,010	
16,398,362	Mineral Resources (net of recoveries)	16,395,717	
33,040,836	Total vote		30,373,396
	Group account classification		
	Salaries and benefits	15,660,409	
	Operating costs	11,688,790	
	Asset acquisitions	2,758,581	
	Grants and contributions	265,616	
		30,373,396	

Vote 22 BRITISH COLUMBIA UTILITIES COMMISSION

Description

This vote provides for the operation of the British Columbia Utilities Commission, as authorized under the *Utilities Commission Act.* The Commission is responsible for the regulation of all utilities and telecommunications in the province. These responsibilities include conducting public hearings into major energy projects and energy use proposals. The Commission recovers its costs from hearing proponents, regulated utilities and other parties as appropriate.

Appropriations			Actual Expenditures
10	Total vote (net of recoveries)		0
	Group account classification		
	Salaries and benefits	1,459,024	
	Operating costs	1,037,939	
	Asset acquisitions	71,031	
		2,567,994	
	Less recoveries	2,567,994	
		0	

Vote 23 FORT NELSON INDIAN BAND MINERAL REVENUE SHARING AGREEMENT

Description

This vote provides for grants to the Fort Nelson Indian Band resulting from the production of natural gas and the disposition of natural gas interests. Payments are made in accordance with the federal/provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act.*

Appropriations			Actual Expenditures
800,000	Total vote		271,732
	Group account classification		
	Grants and contributions	271,732	

Vote 24 MINERAL DEVELOPMENT AND EXPLORATION INCENTIVES

Description

This vote provides for the following mineral industry development programs:

(a) MINERAL DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

This sub-vote provides for fifth year funding of a five-year $10,000,000 program that has been undertaken by the province, in conjunction with the federal government, to encourage mineral development through geological, market and feasibility studies. In addition, this sub-vote provides for cost-shared engineering and environmental studies related to infrastructure requirements for specific mineral development opportunities. This sub-vote also provides grants and contributions funding for mineral development activities. The agreement is part of the Canada/British Columbia Economic and Regional Development Agreement (ERDA).

(b) MINERAL EXPLORATION INCENTIVES

This sub-vote provides for grants to mineral prospectors and for mineral prospector training to encourage mineral exploration in the province. Administration costs associated with this initiative are also provided for in this sub-vote.

Vote 24 — Continued

Appropriations			Actual Expenditures
	Classification by sub-vote		
1,740,500	Mineral Development Subsidiary Agreement (ERDA)	1,646,093	
500,000	Mineral Exploration Incentives	493,000	
2,240,500	Total vote		2,139,093
	Group account classification		
	Operating costs	1,649,483	
	Asset acquisitions	3,660	
	Grants and contributions	485,950	
		2,139,093	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations			Actual Expenditures
1,836	Interest on revenue refunds		1,836
	Group account classification		
	Operating costs	1,836	

MINISTRY OF FINANCE AND CORPORATE RELATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			
		Estimated $	Other Authorizations $	Total $	Actual Expenditure $
25	Minister's Office	316,724		316,724	305,925
26	Ministry Operations	72,847,295			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		(8,881,809)	63,965,486	62,844,814
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 14)				
	—Valuation allowances		8,422,793	8,422,793	8,422,793
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 58 (1))				
	—Mortgage Assistance Program		2,075,000	2,075,000	2,075,000
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c))				
	—Interest on revenue refunds		2,213,341	2,213,341	2,213,341
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))				
	—Financial Institutions Committee (FICOM) implementation				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Government Management Services and Minister Responsible for Women's Programs (Vote 32)		6,238,520	6,238,520	6,162,721
	Special Accounts—				
	Financial Administration Amendment Act (S.B.C. 1989, chap. 46, sec. 26.1 (5))				
	—Insurance and Risk Management Account		962,083	962,083	962,083
	Low Interest Loan Assistance Revolving Fund Act (S.B.C. 1985, chap. 44, sec. 2)				
	—Low Interest Loan Assistance Revolving Fund	1,329,000		1,329,000	852,010
	Softwood Lumber Product Export Charge Compensation Act (S.B.C. 1987, chap. 65, sec. 2 (3))				
	—Lumber Export Charge Compensation Fund		32,195,868	32,195,868	32,195,868
	Home Conversion and Leasehold Loan Act (R.S.B.C. 1979, chap. 170, sec. 17 (1)) and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21 (1))				
	—Provincial Home Acquisition	700,000		700,000	397,656
	Less transfer to the General Fund from the Lumber Export Charge Compensation Fund		(32,195,868)	(32,195,868)	(32,195,868)
	Financing Transactions—				
	B.C. Transit (Gasoline Tax) Levy				
	Land Tax Deferment Act				
	Rural Area Property Taxes				
		75,193,019	11,029,928	86,222,947	84,236,343

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 25 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Finance and Corporate Relations, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
316,724	Total vote		305,925
	Group account classification		
	Salaries and benefits	285,781	
	Operating costs	15,680	
	Asset acquisitions	4,464	
		305,925	

Vote 26 MINISTRY OPERATIONS

Description

This vote provides for the operations and programs of the ministry, including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for executive, financial, administrative, personnel, information systems, and communications support to ministry operations and programs, and for the review of outstanding public sector agreements under the Compensation Stabilization Program. This Sub-vote also provides for the operations of the Loan Administration Branch, interest subsidies and Assisted Rental Program grants. In addition, grants are also provided to Indian Bands which offer local government services in rural areas, and to government employees under the Suggestion Awards Program. The cost of information services is partially recovered from other divisions of the ministry.

(b) TREASURY BOARD STAFF

This sub-vote provides for analysis and advice on economic, fiscal, budgetary, risk management and administrative policy issues.

(c) CENTRAL STATISTICS BUREAU

This sub-vote provides for the operations of the province's statistics agency, which develops and disseminates statistical information, conducts analyses, establishes technical standards and coordinates statistical activities with other levels of government. Costs incurred for statistical services to ministries and other parties are partially recovered.

(d) OFFICE OF THE COMPTROLLER GENERAL

This sub-vote provides for the payment, recording, reporting and auditing of government accounts and trust funds, for the development and implementation of financial administration policies and procedures, for the evaluation of accounting and financial management systems throughout government and for the development and delivery, on a cost recovery basis, of government financial training and development programs.

(e) REVENUE OPERATIONS

This sub-vote provides for the administration of taxation statutes which are the responsibility of the Ministry of Finance and Corporate Relations, for the administration and related costs of the *Land Tax Deferment Act*, the *Home Owner Grant Act* for both general compliance and as it relates to the non-municipal areas of the province, and for the administration of advances to local governments in respect of property taxes collected on their behalf. Grants are provided to natural gas producers to partially offset federal income taxes and to municipalities annexing unincorporated areas.

(f) ASSESSMENT SERVICES

This sub-vote provides for payment of the British Columbia Assessment Authority operating levy on provincial government properties, and for Courts of Revision and Assessment Appeal Board operations which provide taxpayers with a means to obtain fair and equitable property tax assessments.

(g) CORPORATE RELATIONS

This sub-vote provides a legal framework for the corporate sector, including licensing and registration of corporate entities and individuals, and regulation of the instruments and documents used by them to conduct their business, including:

(i) *Policy and Legislation*—provides for policy analysis and advice on corporate and financial institutions issues;

(ii) *Superintendent of Financial Institutions*—provides for inspection and regulation of credit unions, cooperatives, trust companies, insurance companies, agents and brokers, captive insurance companies, international financial businesses, mortgage brokers and the real estate industry. Recoveries for data processing expenses are received from self-regulatory organizations;

(iii) *Registrar of Companies*—provides for maintenance of complete files on all companies, cooperatives, partnerships and societies operating in British Columbia whether based in or outside the province. The Registrar also records, in the central registry, mechanics liens and liens against motor vehicles and personal chattels, conducts searches for those liens for the general public, the financial community and the legal profession; and administers the mobile home registry. Recoveries for data processing services are received from users of the registries; and

(iv) *Auditor Certification Board*—provides for assessment of the qualifications of auditors for reporting companies under the *Company Act*.

(h) PROVINCIAL TREASURY

This sub-vote provides for management of the financial assets and liabilities of the government and participating government corporations and agencies and for the management of trust funds and deposits. Costs incurred for funds management and for fiscal agent services provided to government, to participating government corporations and agencies and to special, trust and other funds are fully recovered.

(i) BRITISH COLUMBIA SECURITIES COMMISSION

This sub-vote provides for the operation of the British Columbia Securities Commission under the *Securities Act* and for administrative costs of the Superintendent of Brokers for the regulation of securities and commodity contract dealers. Costs are fully recovered from the securities industry.

Vote 26 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
11,439,395		Administration and Support Services (net of recoveries)	11,074,953	
5,311,686		Treasury Board Staff	5,232,892	
2,352,447		Central Statistics Bureau (net of recoveries)	2,226,460	
10,525,205		Office of the Comptroller General (net of recoveries)	10,525,205	
20,784,250		Revenue Operations	20,232,821	
0		Assessment Services	0	
	8,881,809	—Estimated		
	(8,881,809)	—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		
13,552,483		Corporate Relations (net of recoveries)	13,552,483	
10		Provincial Treasury (net of recoveries)	0	
10		British Columbia Securities Commission (net of recoveries)	0	
63,965,486		Total vote		62,844,814
72,847,295		Estimated		
		Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
(8,881,809)		—Transfer to the Ministry of Municipal Affairs, Recreation and Culture		
63,965,486				

Group account classification		
Salaries and benefits		41,468,974
Operating costs		28,397,929
Asset acquisitions		4,362,434
Grants and contributions		966,738
Other expenditures		3,567,281
		78,763,356
Less recoveries		
Other ministries	154,185	
Other	15,764,357	
		15,918,542
		62,844,814

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 14)

Appropriations			Actual Expenditures
8,422,793	Valuation allowances		8,422,793
	Group account classification		
	Other expenditures	8,422,793	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 58 (1))

Appropriations			Actual Expenditures
2,075,000	Mortgage Assistance Program		2,075,000
	Group account classification		
	Other expenditures	2,075,000	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations			Actual Expenditures
2,213,341	Interest on revenue refunds		2,213,341
	Group account classification		
	Operating costs	2,213,341	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Financial Institutions Committee (FICOM) implementation		0
	Group account classification		
	Salaries and benefits	718,921	
	Operating costs	139,770	
		858,691	
	Less recoveries	858,691	
		0	

MINISTRY OPERATIONS

Appropriations			Actual Expenditures
	Classification by sub-vote		
	Transfer from the Ministry of Government Management Services and Minister Responsible for Women's Programs		
6,238,520	Government Personnel Services (net of recoveries)	6,162,721	
6,238,520	Total expenditure		6,162,721
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
6,238,520	—Transfer from the Ministry of Government Management Services and Minister Responsible for Women's Programs		
6,238,520			
	Group account classification		
	Salaries and benefits	3,390,853	
	Operating costs	2,166,328	
	Asset acquisitions	601,799	
	Other expenditures	3,896	
		6,162,876	
	Less recoveries	155	
		6,162,721	

FINANCING TRANSACTIONS

Description

Advances (disbursements) are provided by the province to local transit authorities in respect of the British Columbia Transit (Gasoline Tax) levy (receipts) collected on their behalf by the Ministry of Finance and Corporate Relations. Administration costs are funded through the ministry's voted appropriations.

Appropriations		Actual Expenditures	
49,700,000	Advances *re* British Columbia Transit(Gasoline Tax)Levy	47,804,737	
(49,700,000)	Recoveries *re* British Columbia Transit(Gasoline Tax)Levy	(47,804,737)	
0			0
	Group account classification		
	Other expenditures	47,804,737	
	Less recoveries	47,804,737	
		0	

FINANCING TRANSACTIONS

Description

Local governments are reimbursed by the province for the property taxes of seniors and other qualified property owners which are deferred under this Act (disbursements). The property owner or the estate is required to repay to the to the province all deferred taxes together with interest on the termination of the agreement. Receipts represent repayments of outstanding principal (taxes deferred exclusive of interest). Interest is credited to the General Fund as revenue and administration costs are funded through the ministry's voted appropriations.

Appropriations		Actual Expenditures	
5,174,841	Advances *re Land Tax Deferment Act*	5,174,841	
(5,174,841)	Recoveries *re Land Tax Deferment Act*	(5,174,841)	
0			0
5,000,000	Estimated		
174,841	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20(3))		
(5,174,841)	Recoveries		
0			
	Group account classification		
	Other expenditures	5,174,841	
	Less recoveries	5,174,841	
		0	

FINANCING TRANSACTIONS

Description

Advances (disbursements) are provided by the province to local governments and entities in rural areas in respect of local taxes and levies (receipts) collected on their behalf by the Ministry of Finance and Corporate Relations. Administration costs are funded through voted appropriations.

Appropriations		Actual Expenditures	
81,663,000	Advances *re* Rural Area Property Taxes	79,494,209	
(81,663,000)	Recoveries *re* Rural Area Property Taxes	(79,494,209)	
0			0
	Group account classification		
	Other expenditures	79,494,209	
	Less recoveries	79,494,209	
		0	

MINISTRY OF FORESTS

Summary of Expenditure by Appropriation

		Total Appropriations			
Vote No.	Description	Estimated $	Other Authorizations $	Total $	Actual Expenditure $
27	Minister's Office	327,244		327,244	259,863
28	Ministry Operations	368,123,785		368,123,785	346,198,052
29	Fire Suppression Program	50,000,000			
	Statutory—				
	Forest Act (R.S.B.C. 1979, chap. 140, sec. 124 (4))		16,232,681	66,232,681	66,232,681
30	Forest Resource Development Subsidiary Agreement (ERDA)	73,143,941		73,143,941	65,617,331
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries —Mount Outram Recreation Trail				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (1) (c)) —Interest on revenue refunds		9,313	9,313	9,313
	Special Accounts—				
	Forest Act (R.S.B.C. 1979, chap. 140, sec. 87.1) —Small Business Forest Enterprise	62,900,000		62,900,000	57,692,495
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 7) —Forest Stand Management Fund	5,000,000		5,000,000	4,515,003
	South Moresby Implementation Account Act (S.B.C. 1988, chap. 60, sec. 4) —South Moresby Implementation—Forest Replacement	3,430,000		3,430,000	2,632,328
	Less transfer to the Forest Stand Management Fund Special Account from Vote 28	(5,000,000)		(5,000,000)	(5,000,000)
		557,924,970	16,241,994	574,166,964	538,157,066

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 27 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Forests, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
327,244	Total vote		259,863
	Group account classification		
	Salaries and benefits	231,397	
	Operating costs	26,224	
	Asset acquisitions	2,242	
		259,863	

Vote 28

MINISTRY OPERATIONS

Description

This vote provides for the forestry programs of the ministry (except for those specifically funded by other votes and Special Accounts) and for management, finance and administration services, including *ex gratia* payments related to this vote. The functions related to these programs and services are performed at provincial, regional and district levels and include:

(a) MANAGEMENT SERVICES

This sub-vote provides for senior executive direction and coordination of central ministry services including personnel, finance, audit, systems, accommodation, communications, technical services and public information. This sub-vote also provides for regional and district administration in areas of personnel, finance, systems and technical services. Grants are provided for activities which promote the forest industry.

(b) HARVESTING

This sub-vote provides for advice, policies and procedures pertaining to the valuation, sale and disposal of Crown provincial timber and wood resources, and overall monitoring and functional direction of provincial wood supplies. This sub-vote also provides for the incremental cost of constructing logging roads and bridges where higher construction standards are required and for the maintenance of selected logging roads and bridges. Grants are provided to agencies involved in forestry research. Costs related to the Small Business Forest Enterprise program are recovered from the Small Business Forest Enterprise Special Account.

(c) SILVICULTURE

This sub-vote provides for advice, policies and procedures pertaining to the reforestation, care and enhancement of Crown provincial forests, overall monitoring and functional direction of provincial silviculture activities and the provision of tree seeds and seedlings required for provincial reforestation projects. This sub-vote also provides for basic silviculture associated with areas harvested under major forest licences prior to October 1, 1987. Recoveries are received from the Small Business Forest Enterprise program and the forest industry.

(d) RESEARCH

This sub-vote provides for advice, policies and procedures for the services pertaining to silviculture and harvesting research, for care and enhancement of Crown provincial forests and for overall monitoring and functional direction over provincial silviculture and harvesting research activities. Joint ventures and/or research contracts are carried out with other ministries and educational institutions. Costs of joint research projects are recovered from other ministries and agencies.

(e) FOREST PROTECTION

This sub-vote provides for administration, policies, procedures and research services pertaining to fire and pest management activities which reduce wood losses and protect public and environmental values. Pest management includes basic survey and detection work needed to track pest infestation levels and direct harvesting of infested areas. Costs related to the Small Business Forest Enterprise Program are recovered from the Small Business Forest Enterprise Special Account.

(f) INTEGRATED RESOURCES MANAGEMENT

This sub-vote provides for rehabilitation, care and enhancement of Crown provincial range lands and other range management activities. This sub-vote also provides for the establishment and maintenance of recreation site facilities and trails on Crown provincial land, landscape management and the wilderness management program. This sub-vote also provides for forestry planning activities within an integrated resources management framework.

(g) INVENTORY

This sub-vote provides for maintaining a comprehensive province-wide inventory of British Columbia's timber resources to assist in long-range forestry planning. Activities include growth and yield measurement, decay studies, computerized mapping and statistical analysis of forest and range land.

(h) FOREST STAND MANAGEMENT

This sub-vote provides for the transfer of funds to the Forest Stand Management Fund Special Account established by the *Forest Stand Management Fund Act*, 1986.

(i) SOUTH MORESBY IMPLEMENTATION

This sub-vote provided for the transfer of funds to the South Moresby Implementation Special Account. No voted expenditures are planned in 1989/90.

Vote 28 — Continued

Appropriations			Actual Expenditures	
	Classification by sub-vote			
98,686,498	Management Services		97,569,732	
52,610,310	Harvesting (net of recoveries)		50,894,827	
151,805,425	Silviculture (net of recoveries)		134,666,905	
11,382,411	Research (net of recoveries)		11,306,377	
18,898,209	Forest Protection (net of recoveries)		17,284,241	
16,158,952	Integrated Resources Management		15,979,559	
13,581,980	Inventory		13,496,411	
5,000,000	Forest Stand Management		5,000,000	
0	South Moresby Implementation		0	
368,123,785	Total vote			346,198,052
	Group account classification			
	Salaries and benefits		133,757,104	
	Operating costs		181,143,573	
	Asset acquisitions		21,627,901	
	Grants and contributions		11,559,400	
			348,087,978	
	Less recoveries			
	Federal government	50,000		
	Other ministries	1,839,926		
			1,889,926	
			346,198,052	

Vote 29 FIRE SUPPRESSION PROGRAM

Description

This vote provides for the direct fire fighting and fire suppression programs of the ministry. The functions related to these programs and services are performed at provincial, regional and district levels, and include:

(a) DIRECT FIRE FIGHTING

This sub-vote provides for the cost of fighting and extinguishing forest and range fires as required by the *Forest Act*, including *ex gratia* payments related to this program. Recoveries are received for the provision of these services to other provinces and countries.

(b) FIRE SUPPRESSION PREPAREDNESS

This sub-vote provides for the cost of maintaining the ministry's fire fighting resources in a state of readiness to enable them to respond immediately to fire situations. Recoveries are received for the provision of these services to other provinces and countries.

Vote 29 — Continued

Appropriations		Actual Expenditures	
	Classification by sub-vote		
38,766,301	Direct Fire Fighting (net of recoveries)	39,892,040	
27,466,380	Fire Suppression Preparedness (net of recoveries)	26,340,641	
66,232,681	Total vote		66,232,681
50,000,000	Estimated		
16,232,681	Statutory—*Forest Act* (R.S.B.C. 1979, chap. 140, sec. 124 (4))		
66,232,681			
	Group account classification		
	Salaries and benefits	8,427,233	
	Operating costs	56,385,868	
	Asset acquisitions	4,308,567	
		69,121,668	
	Less recoveries	2,888,987	
		66,232,681	

Vote 30 FOREST RESOURCE DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

Description

This vote provides funding for the programs delivered by the Government of British Columbia under the Forest Resource Development Subsidiary Agreement, which is a five year, $300,000,000 subsidiary agreement under the Canada/British Columbia Economic and Regional Development Agreement (ERDA). The terms of the Forest Resource Development Subsidiary Agreement provide for delivery, by the Government of British Columbia, of cost-shared and provincially-funded programs. These programs provide for the growing of seedlings, site rehabilitation, planting, post-planting and other incremental reforestation and silviculture activities. These programs also provide for the development of policies and procedures, project coordination and monitoring, and research activities pertaining to the incremental reforestation and silviculture activities funded under the Forest Resource Development Subsidiary Agreement.

Appropriations		Actual Expenditures	
73,143,941	Total vote		65,617,331
	Group account classification		
	Salaries and benefits	1,486,144	
	Operating costs	61,148,745	
	Asset acquisitions	2,532,442	
	Grants and contributions	450,000	
		65,617,331	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Mount Outram Recreation Trail		0
	Group account classification		
	Operating costs	45,349	
	Less recoveries	45,349	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations			Actual Expenditures
9,313	Interest on revenue refunds		9,313
	Group account classification		
	Operating costs	9,313	

MINISTRY OF GOVERNMENT MANAGEMENT SERVICES AND MINISTER RESPONSIBLE FOR WOMEN'S PROGRAMS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			
		Estimated $	Other Authorizations $	Total $	Actual Expenditure $
31	Minister's Office	259,265		259,265	247,938
32	Ministry Operations	38,860,496			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Finance and Corporate Relations		(6,238,520)		
	—Transfer to the Ministry of Tourism		(4,973,000)	27,648,976	27,273,333
33	Pensions and Employee Benefits Administration	10		10	
34	Pensions and Employee Benefits Contributions	10		10	
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Advanced Education, Training and Technology (Vote 6)		1,031,774	1,031,774	1,027,587
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 56)				
	—Expo 86 wind-up		85,408	85,408	85,408
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18)				
	—Royal Commission on Education		6,400	6,400	6,400
	Special Accounts—				
	Purchasing Commission Act (R.S.B.C. 1979, chap. 350, sec. 23.1 (3))				
	—Purchasing Commission Working Capital Account	5,800,000		5,800,000	
		44,919,781	(10,087,938)	34,831,843	28,640,666

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 31 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Government Management Services, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
259,265	Total vote		247,938
	Group account classification		
	Salaries and benefits	234,969	
	Operating costs	11,260	
	Asset acquisitions	1,709	
		247,938	

Vote 32

MINISTRY OPERATIONS

Description

This vote provides for central services to the Legislature, the Executive Council, special offices, ministries and participating public bodies and for the administration of the *Queen's Printer Act*, the *Purchasing Commission Act*, and the *Public Service Labour Relations Act*. Major activities include:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for administration and support to the ministry including executive and general administration, financial and personnel management, and information systems. Provision is also made for some services for the Legislature and Office of the Premier. This sub-vote also provides for cabinet committee expenses and travel expenses within Canada for Members of the Executive Council, Ministers of State, Parliamentary Secretaries, and related staff.

(b) PRIVATIZATION AND COMMUNICATIONS

This sub-vote provides for the costs of evaluating re-structuring initiatives and for ministry information services. This sub-vote also provides for the costs of government-wide management training and development. Recoveries are received from special offices and ministries for the provision of management training and development services.

(c) GOVERNMENT SERVICES

This sub-vote provides central services to special offices, ministries and participating public bodies including:

(i) *Postal Services*—provides for the costs of mail distribution, courier and mechanized mail services. Costs are fully recovered from special offices, ministries and participating public bodies;

(ii) *Queen's Printer*—provides for the direct printing requirements of government and the purchase of printing services, office stationery and reprographics equipment. Provision is also made for the cost of publishing the British Columbia Gazette Part I and II, and for management of the government's copyright. Costs are fully recovered from special offices, ministries, participating public bodies and the public;

(iii) *Vehicle Management*—provides for province-wide management of vehicle maintenance, development of vehicle standards and policy, coordination of government vehicle purchases and management of contracts for daily and monthly vehicle rentals. A portion of these costs is recovered from special offices and ministries;

(iv) *Air Services*—provides for air transportation services required by the government including air ambulance services. This includes the acquisition and maintenance of aircraft, air and ground crews and related operating and administrative costs. A portion of these costs is recovered from special offices, ministries and participating public bodies for staff travelling on government aircraft;

(v) *British Columbia OnLine Service*—provides for remote computerized search access service to government registry data bases, the Companies Registry and the Central Registry of Liens.

(d) CONTRIBUTION TO THE B.C. PAVILION CORPORATION

This sub-vote provides for a contribution to the B.C. Pavilion Corporation to compensate the corporation for its net cash operating losses and capital expenditures.

(e) PURCHASING COMMISSION

This sub-vote provides for procurement services related to the acquisition of commodities and services for ministries and participating public bodies, and development and administration of the public sector purchasing policy to stimulate economic activity in the province. Costs related to the provision of procurement services for participating public bodies and agencies are fully recovered. A portion of the costs associated with the administration of the Purchasing Commission Working Capital Special Account are recovered from the account.

(f) GOVERNMENT PERSONNEL SERVICES

This sub-vote provides for the negotiation and administration of collective agreements on behalf of government under the *Public Service Labour Relations Act* and other legislation, settlement payments for grievances, other personnel related settlements agreed to by the division and the payment for legal and arbitration services. This sub-vote also provides for the planning, development and administration of personnel policies and programs including counselling services to government employees under the employee assistance program.

(g) OFFICE OF INFORMATION TECHNOLOGY

This sub-vote provides for the central coordination of the government's information and telecommunications systems, including establishment of policy, contracting-out of services, strategic planning, technical assessment and auditing, and systems security. Recoveries are received from other ministries for the provision of educational services.

Vote 32 — Continued

Appropriations				Actual Expenditures	
			Classification by sub-vote		
8,027,267			Administration and Support Services (net of recoveries)		7,858,206
808,796			Privatization and Communications		732,215
12,227,452			Government Services (net of recoveries)		12,201,237
		10	—Postal Services	11,214	
		10	—Queen's Printer	578,965	
		2,375,654	—Vehicle Management	2,365,805	
		8,130,778	—Air Services	7,596,054	
		1,721,000	—British Columbia OnLine Service	1,649,199	
0			Contributions to the B.C. Pavilion Corporation		0
	4,973,000		—Estimated		
	(4,973,000)		—Transfer to the Ministry of Tourism		
4,385,474			Purchasing Commission (net of recoveries)		4,340,587
0			Government Personnel Services (net of recoveries)		0
	6,238,520		—Estimated		
	(6,238,520)		—Transfer to the Ministry of Finance and Corporate Relations		
2,199,987			Office of Information Technology (net of recoveries)		2,141,088
27,648,976			Total vote		27,273,333

38,860,496	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(6,238,520)	—Transfer to the Ministry of Finance and Corporate Relations
(4,973,000)	—Transfer to the Ministry of Tourism
27,648,976	

Group account classification		
Salaries and benefits		21,415,913
Operating costs		34,328,482
Asset acquisitions		2,704,284
Other expenditures		30,637,148
		89,085,827
Less recoveries		
Queen's Printer	38,445,903	
Postal Services	19,777,303	
Other	3,589,288	
		61,812,494
		27,273,333

Vote 33 PENSIONS AND EMPLOYEE BENEFITS ADMINISTRATION

Description

This vote provides for the cost of the Superannuation Commission including:

(a) PENSIONS ADMINISTRATION

This sub-vote provides for the development of pension policies and the operation of eight pension plans as authorized by the following statutes or regulations:

Pension (Public Service) Act;
Pension (Municipal) Act;
Pension (Teachers) Act;
Pension (College) Act;
Legislative Assembly Allowances and Pension Act;
British Columbia Rail Limited pension fund rules and regulations;
British Columbia Hydro and Power Authority pension fund regulations; and
Workers' Compensation Board superannuation fund plan.

(b) EMPLOYEE BENEFITS ADMINISTRATION

This sub-vote provides for the administration of employee benefits as authorized by the *Public Service Benefit Plan Act* and other statutes.

(c) CHARGEBACKS TO SPECIAL OFFICES, MINISTRIES AND PENSION FUNDS

This sub-vote provides for the full recovery of the costs of administering pensions and employee benefits from special offices, ministries and pension funds.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
6,226,093	Pensions Administration	7,055,277	
407,363	Employee Benefits Administration	399,336	
(6,633,446)	Chargebacks to Special Offices, Ministries and Pension Funds (recoveries)	(7,454,613)	
10	Total vote		0
	Group account classification		
	Salaries and benefits	3,923,609	
	Operating costs	2,602,961	
	Asset acquisitions	528,707	
		7,055,277	
	Less recoveries	7,055,277	
		0	

Vote 34 PENSIONS AND EMPLOYEE BENEFITS CONTRIBUTIONS

Description

This vote provides for the costs to government of statutory and other employee benefits including:

(a) PENSION CONTRIBUTIONS AND RETIREMENT BENEFITS:

(i) *Provincial Pension*—provides for the costs of employer contributions as required by the *Pension (Public Service) Act;*

(ii) *Miscellaneous Statutory Items*—provides for the employer's costs for minor statutory requirements under the *Pension (Public Service) Act* such as payments for purchase or reinstatement of service;

(iii) *Canada Pension*—provides for the employer's costs of matching employee contributions to the Canada Pension Plan;

(iv) *Members of the Legislative Assembly Superannuation*—provides for the cost of government contributions as required by the *Legislative Assembly Allowances and Pension Act;* and

(v) *Death and Retiring Benefits*—provides for the costs of death benefits to nominated beneficiaries of participating pensioners and retirement allowances granted to eligible employees.

Recoveries are received from participating public bodies for employer contributions made on their behalf by the government's central pay office which administers their payrolls.

Vote 34 — Continued

(b) EMPLOYEE HEALTH, INSURANCE AND OTHER BENEFITS:

- (i) *Extended Health and Dental*—provides for the employer's costs for the extended health and dental plan;
- (ii) *Group Insurance*—provides for the employer's costs for the group life insurance plan;
- (iii) *Medical Services Plan*—provides for the full payment by the employer of employee medical services plan premiums;
- (iv) *Long Term Disability*—provides for employer contributions to the long term disability plan;
- (v) *Group Aviation Accident Insurance*—provides for the employer's costs for group air travel insurance coverage;
- (vi) *Unemployment Insurance*—provides for the employer's costs for unemployment insurance premiums;
- (vii) *Workers' Compensation*—provides for the employer's costs of benefits paid to eligible employees by the Workers' Compensation Board; and
- (viii) *Other Benefits*—provides for the employer's costs for benefits for licensed professional employees, management appointees and other employees not covered by a collective agreement, severance settlements and other miscellaneous benefits and related payments.

Recoveries are received from those public bodies which participate in the employee health and insurance benefit plans and, in certain circumstances, from employees.

(c) CHARGEBACKS TO SPECIAL OFFICES AND MINISTRIES

This sub-vote provides for the full recovery, from all special offices and ministries, of the costs of pension contributions and retirement benefits and employee health, insurance and other benefits for employees covered by these plans and receiving these benefits.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
87,622,010		Pension Contributions and Retirement Benefits (net of recoveries)		89,192,832
	68,010,010	—Provincial Pension	71,640,379	
	3,000,000	—Miscellaneous Statutory Items	877,931	
	14,181,000	—Canada Pension	14,849,331	
	281,000	—Members of the Legislative Assembly Superannuation	977,695	
	2,150,000	—Death and Retiring Benefits	847,496	
90,378,000		Employee Health, Insurance and Other Benefits (net of recoveries)		83,556,024
	20,288,000	—Extended Health and Dental	17,944,574	
	4,182,000	—Group Insurance	4,030,638	
	21,500,000	—Medical Services Plan	21,860,584	
	10,985,000	—Long Term Disability	11,174,511	
	185,000	—Group Aviation Accident Insurance	140,692	
	20,303,000	—Unemployment Insurance	19,743,751	
	8,400,000	—Workers' Compensation	4,700,452	
	4,535,000	—Other Benefits	3,960,822	
(178,000,000)		Chargebacks to Special Offices and Ministries (recoveries)		(172,748,856)
10		Total vote		0

Group account classification		
Salaries and benefits		185,335,183
Less recoveries		
Provincial Pension Plan	1,144,050	
Canada Pension Plan	345,670	
Workers' Compensation Board	1,128,277	
Death and Retiring Benefits	134,932	
Extended Health and Dental	5,779,573	
Group Insurance	1,518,750	
Medical Services Plan	1,682,010	
Long Term Disability	379,216	
Unemployment Insurance	468,696	
Other Benefits	5,153	
Other ministries	172,748,856	
		185,335,183
		0

MINISTRY OPERATIONS

Appropriations			Actual Expenditures
	Classification by sub-vote		
	Transfer from the Ministry of Advanced Education, Training and Technology		
136,213	Administration and Support Services (net of recoveries)	0	
895,561	Women's Programs (net of recoveries)	1,027,587	
1,031,774	Total expenditure		1,027,587
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
1,031,774	—Transfer from the Ministry of Advanced Education, Training and Technology		
1,031,774			
	Group account classification		
	Salaries and benefits	543,764	
	Operating costs	459,608	
	Asset acquisitions	15,239	
	Grants and contributions	60,187	
		1,078,798	
	Less recoveries	51,211	
		1,027,587	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 56)

Appropriations			Actual Expenditures
85,408	Expo 86 wind-up		85,408
	Group account classification		
	Operating costs	85,408	

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations			Actual Expenditures
6,400	Royal Commission on Education		6,400
	Group account classification		
	Other expenditures	6,400	

MINISTRY OF HEALTH

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated $	Other Authorizations $	Total $	$
35	Minister's Office	333,960		333,960	270,807
36	Ministry Operations	2,936,389,521			
	Supplement—Special Warrant No. 1		50,420,000	2,986,809,521	2,984,529,050
37	Medical Services Commission and Pharmacare	1,372,394,289			
	Supplement—Special Warrant No. 2		18,749,000	1,391,143,289	1,386,857,706
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Reciprocal agreements				
	—National Health Research and Development Program (NHRDP) Conference				
	—Aids lab research				
	Financing Transactions—				
	Hospital Innovation Incentive Program				
		4,309,117,770	69,169,000	4,378,286,770	4,371,657,563

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 35 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Health, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
333,960	Total vote		270,807
	Group account classification		
	Salaries and benefits	263,431	
	Operating costs	7,256	
	Asset acquisitions	120	
		270,807	

Vote 36

MINISTRY OPERATIONS

Description

This vote provides for the administration, operation and delivery of health care services including:

(a) Administration and Support Services

This sub-vote provides for the overall policy development in the ministry as well as administrative and support services to the ministry's operating programs and includes the deputy minister's office, vital statistics, information services, human resources, financial services, policy, planning and legislation, operational review, and staff development and safety programs. The sub-vote also provides for the central supply of various goods and services to the ministry and outside agencies and facilities including supplies and services, communications, computer and consulting, building occupancy costs, library services, health disaster planning coordination and vehicle management. Recoveries are received from the distribution of supplies and services within the ministry.

(b) Community and Family Health

This sub-vote provides for preventive services, forensic psychiatric services, mental health services and services to the handicapped:

(i) *Preventive Services*—provides for the management and operation of preventive programs including public health nursing, public health inspection, health promotion and education, speech and hearing, nutrition, dental, epidemiology, medical health officers, as well as clinical services for tuberculosis, sexually transmitted diseases, laboratory, pharmacy, kidney dialysis and other medical services. Contributions are provided to municipalities for the delivery of certain preventive programs and to agencies providing health promotion programs. Recoveries are received from the Medical Services Plan for salaried and sessional medical services, and from the federal government for tuberculosis services to native Indians;

(ii) *Forensic Psychiatric Services*—provides for the management and operation of forensic psychiatric services to the courts and justice agencies in the province for adults and juveniles on an inpatient, outpatient and consultative basis. Contributions are provided to various agencies to administer sex offender treatment programs. Recoveries are received from the Medical Services Plan for salaried and sessional medical services;

(iii) *Mental Health*—provides for the management and operation of mental health centres, Burnaby Psychiatric Services and the Residential Care (boarding home, group home) Program. Financial contributions are provided to the Greater Vancouver Mental Health Services Society and the British Columbia Mental Health Society (Riverview Hospital). Recoveries are received from the Medical Services Plan for salaried and sessional medical services; and

(iv) *Services to the Handicapped*—provides for the rationalization of services to multi-handicapped persons in British Columbia through funding of Glendale Lodge and other facilities, community residential placements for children and adults, respite and other family support services, special care service initiatives throughout the province, and the operation of a toll-free telephone referral service, and services to persons with head injuries.

(c) Hospital Programs

This sub-vote provides for program management and contributions for the operation, construction, renovation, and equipment purchases of acute and extended care hospitals. Program management includes policy formulation and implementation, resource allocation, administrative and consultative services, facility planning, hospital monitoring and data retrieval. Hospital operating contributions pay for the majority of operating costs of hospitals after deducting other sources of revenue. Included in this amount is a provision for hospital liability self insurance. This sub-vote also provides for contributions to the Red Cross, cancer clinics and other hospital and health related agencies and payments for computer services shared by hospitals and for out-of-province hospital services. In addition, this sub-vote provides contributions for payment of the provincial government's share of debt servicing for hospital construction and renovation projects, and contributions for minor capital projects, and payment of the provincial government's share of the purchase of approved equipment.

(d) Continuing Care Services

This sub-vote provides for program management, direct services and contributions for programs to serve residents of British Columbia who require assistance in carrying out daily living activities, but who do not require the high level of care provided by an acute care hospital. The direct services include provision of home nursing care, long term care assessment, and community physiotherapy. Contributions include funding to proprietary and non-profit long term care facilities for the delivery of personal, intermediate and extended care services, homemaker agencies to provide care for clients in their own homes, and adult day care for clients who cannot fully cope in the community but who do not require the full time use of a facility, and group homes for the handicapped. Contributions are also provided to municipalities and other health related agencies for the provision of home care and long term care services. These contributions normally pay the majority of operating costs after deducting revenue from direct charges to patients.

(e) Emergency Health Services

This sub-vote provides for emergency health services including ground and air ambulance service throughout the province and training programs for emergency medical assistants and paramedic crews. Contributions are made to agencies which provide services on behalf of the Emergency Health Services Commission. Recoveries are received from the Workers' Compensation Board for salaries paid to Commission employees injured on the job.

Vote 36 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
68,141,872		Administration and Support Services (net of recoveries)		68,050,152
295,246,387		Community and Family Health (net of recoveries)		295,245,910
	81,581,125	—Preventive Services	81,580,926	
	23,720,200	—Forensic Psychiatric Services	23,720,128	
	155,089,371	—Mental Health	155,089,296	
	34,855,691	—Services to the Handicapped	34,855,560	
2,115,330,464		Hospital Programs		2,115,205,552
	9,087,439	—Program Management	9,087,426	
	1,968,469,204	—Operating Contributions to Hospitals	1,968,469,184	
	96,686,820	—Hospital Construction and Renovation	96,561,941	
	41,087,001	—Hospital Equipment	41,087,001	
437,532,576		Continuing Care Services		435,469,235
	4,828,905	—Program Management	4,745,836	
	3,403,800	—Group Homes for the Handicapped	3,401,010	
	304,139,586	—Residential Care	302,181,020	
	110,532,354	—Home Support Services	110,519,574	
	14,627,931	—Long Term Care Assessments	14,621,795	
70,558,222		Emergency Health Services (net of recoveries)		70,558,201
	3,610,367	—Program Management	3,610,365	
	66,947,855	—Ambulance Services	66,947,836	
2,986,809,521		Total vote		2,984,529,050

2,936,389,521	Estimated
50,420,000	Supplement—Special Warrant No. 1
2,986,809,521	

Group account classification	
Salaries and benefits	181,090,758
Operating costs	91,005,773
Asset acquisitions	12,461,253
Grants and contributions	2,700,057,934
Other expenditures	1,070,425
	2,985,686,143
Less recoveries	1,157,093
	2,984,529,050

Vote 37 MEDICAL SERVICES COMMISSION AND PHARMACARE

Description

This vote provides for the payment for insured services and the development and administration of policies and programs under the Medical Services Plan and Pharmacare including:

(a) MEDICAL SERVICES COMMISSION

This sub-vote provides for the administration of the Medical Services Plan and contributions to the Plan. Administration includes registration of subscribers, billing and processing of premiums, auditing claims for benefits and for the negotiation of contracts with practitioners. Medical Services Plan premiums flow directly into General Fund revenue. Expenditures of the Plan include payments to physicians, dental surgeons, other practitioners and laboratories on a fee for services basis according to schedules of fees approved by the Commission and on a contract, salaried and sessional basis. The plan is responsible for funding other expenses as required under negotiated contractual agreements with the British Columbia Medical Association.

(b) PHARMACARE

This sub-vote provides for the administration of Pharmacare and provides grants for full or partial subsidies on designated prescription drugs and dispensing fees, ostomy supplies, home oxygen, prosthetic appliances and other approved benefits.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
1,176,203,753		Medical Services Commission		1,171,938,584
	31,357,386	—Administration	31,347,179	
	1,144,846,367	—Medical Services Plan	1,140,591,405	
214,939,536		Pharmacare		214,919,122
	2,829,536	—Administration	2,812,849	
	212,110,000	—Pharmacare Programs	212,106,273	
1,391,143,289		Total vote		1,386,857,706

1,372,394,289	Estimated
18,749,000	Supplement—Special Warrant No. 2
1,391,143,289	

Group account classification	
Salaries and benefits	16,139,738
Operating costs	23,304,675
Asset acquisitions	301,683
Grants and contributions	1,347,111,610
	1,386,857,706

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Reciprocal agreements		0
	Group account classification		
	Grants and contributions	30,226,992	
	Less recoveries	30,226,992	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	National Health Research and Development Program (NHRDP) Conference		0
	Group account classification		
	Operating costs	34,735	
	Less recoveries	34,735	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Aids lab research		0
	Group account classification		
	Operating costs	28,701	
	Asset acquisitions	11,227	
		39,928	
	Less recoveries	39,928	
		0	

FINANCING TRANSACTIONS

Description

Loans (disbursements) are provided to stimulate investment in innovation by British Columbia hospitals. Receipts will represent repayment of the loans through efficiency savings. Administration costs are funded through voted appropriations.

Appropriations			Actual Expenditures
4,000,000	Advances *re* Hospital Innovation Incentive Program	234,642	
0	Recoveries *re* Hospital Innovation Incentive Program	(234,642)	
4,000,000			0
	Group account classification		
	Other expenditures	234,642	
	Less recoveries	234,642	
		0	

MINISTRY OF INTERNATIONAL BUSINESS AND IMMIGRATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations: Estimated $	Total Appropriations: Other Authorizations $	Total Appropriations: Total $	Actual Expenditure $
38	Minister's Office	317,646		317,646	313,627
39	Ministry Operations	23,333,991			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Tourism		(444,600)	22,889,391	21,740,951
40	British Columbia Trade Development Corporation	9,250,068		9,250,068	9,250,068
		32,901,705	(444,600)	32,457,105	31,304,646

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 38 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of International Business and Immigration, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
317,646	Total vote		313,627
	Group account classification		
	Salaries and benefits	282,823	
	Operating costs	24,542	
	Asset acquisitions	6,262	
		313,627	

Vote 39 MINISTRY OPERATIONS

Description

This vote provides for executive direction, administrative services and operating programs of the ministry including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for the deputy minister's office; executive direction of the ministry; communications and public affairs; financial, personnel, administrative, information systems and data processing services; and special projects. Grants are provided to encourage export promotion, new investment and other business development activities.

(b) INVESTMENT AND IMMIGRATION

This sub-vote provides for policy development and programs to promote investment and immigration in the province including initiatives to attract corporate investment, and funding for the International Financial Centre, International Commercial Arbitration Centre, Asia Pacific Initiative and Asia Pacific Foundation. Grants are provided to encourage investment and immigration.

(c) TRADE AND INTERNATIONAL ECONOMIC POLICY

This sub-vote provides for development of provincial positions on trade negotiations, trade actions and related issues, statistical analysis of international economic trends and advisory services relating to the Canada/United States Free Trade Agreement.

(d) INTERNATIONAL OPERATIONS

This sub-vote provides for coordination and administrative support of the province's international activities; incoming and outgoing trade and investment missions; travel expenses outside of Canada, including the payment of prescribed allowances to Members of the Executive Council, Ministers of State, Parliamentary Secretaries, and related staff; establishment and operation of foreign commercial and tourism offices to promote trade and investment opportunities; operation of the Agent General offices in the United Kingdom and Singapore; and the operation and maintenance of British Columbia House in London, England. Provision is also made for contributions to other entities towards the operation of foreign commercial offices. Grants are provided to private sector enterprises to assist export promotion, new product marketing and process development, and the export of professional, technological and other business/marketing services. Export and trade related seminar costs and costs incurred for the operation of British Columbia House in London, England are partially recovered.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
10,406,573		Administration and Support Services	9,786,121	
4,371,204		Investment and Immigration	4,261,071	
1,070,308		Trade and International Economic Policy	1,024,451	
7,041,306		International Operations (net of recoveries)	6,669,308	
	7,485,906	—Estimated		
	(444,600)	—Transfer to the Ministry of Tourism		
22,889,391		Total vote		21,740,951
23,333,991		Estimated		
		Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
(444,600)		—Transfer to the Ministry of Tourism		
22,889,391				

Group account classification	
Salaries and benefits	6,115,935
Operating costs	10,583,540
Asset acquisitions	1,217,682
Grants and contributions	4,536,645
Other expenditures	1,985
	22,455,787
Less recoveries	714,836
	21,740,951

Vote 40 BRITISH COLUMBIA TRADE DEVELOPMENT CORPORATION

Description

This vote provides for the following:

(a) DEVELOPMENT AND OPERATING COSTS

This sub-vote provides for development and initial start-up costs of the corporation and for a contribution to the corporation for net operating losses. Expenditures for 1988/89 include funding for programs transferred from the ministry to the corporation. Seminar costs and costs for special trade development initiatives are partially recovered.

(b) EXPORT FINANCING GUARANTEE PROGRAM

This sub-vote provides for a contribution to compensate the corporation for loan guarantee payouts under the Export Financing Guarantee Program.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
8,750,068	Development and Operating Costs (net of recoveries)	8,750,068	
500,000	Export Financing Guarantee Program	500,000	
9,250,068	Total vote		9,250,068
	Group account classification		
	Salaries and benefits	297,236	
	Operating costs	610,612	
	Grants and contributions	8,346,076	
		9,253,924	
	Less recoveries	3,856	
		9,250,068	

MINISTRY OF LABOUR AND CONSUMER SERVICES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated $	Other Authorizations $	Total $	$
41	Minister's Office	273,577		273,577	273,030
42	Ministry Operations	26,373,218		26,373,218	26,208,657
43	Prevention and Treatment of Substance Abuse	50,661,204		50,661,204	49,153,695
	Statutory—				
	Special Accounts—				
	Industrial Relations Act (R.S.B.C. 1979, chap. 212, sec. 123.1 (4))				
	—Productivity Fund	100,000		100,000	
		77,407,999		77,407,999	75,635,382

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 41

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Labour and Consumer Services, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
273,577	Total vote		273,030
	Group account classification		
	Salaries and benefits	253,221	
	Operating costs	10,633	
	Asset acquisitions	9,176	
		273,030	

Vote 42 MINISTRY OPERATIONS

Description

This vote provides for ministry programs and activities, including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for the ministry's management and central services including financial, personnel, communications, information systems and other administrative systems. Certain costs of supporting the Workers' Compensation Review Board and Compensation Advisory Services are recovered from the Accident Fund established pursuant to the *Workers Compensation Act*.

(b) LABOUR RELATIONS

This sub-vote provides for services related to harmonious labour relations, including administration of the *Employment Standards Act*, support services to the Industrial Relations Council and British Columbia Council of Human Rights, and related policy and statistical services.

(c) INDUSTRIAL RELATIONS COUNCIL

This sub-vote provides for the administration of the *Industrial Relations Act*.

(d) WORKERS' COMPENSATION REVIEW BOARD AND COMPENSATION ADVISORY SERVICES

This sub-vote provides for the operation of the Workers' Compensation Review Board, an agency established under the *Workers Compensation Act* to review decisions made by the Workers' Compensation Board. Compensation Advisory Services provides advice to employers and workers respecting decisions made by the Workers' Compensation Board. The costs associated with the Workers' Compensation Review Board and Compensation Advisory Services are fully recovered from the Accident Fund established pursuant to the *Workers Compensation Act*.

(e) BRITISH COLUMBIA COUNCIL OF HUMAN RIGHTS

This sub-vote provides for the administration of provincial human rights legislation, including a public education program.

(f) CONSUMER SERVICES

This sub-vote provides for the promotion of fairness and understanding in the marketplace through the development, administration and enforcement of consumer legislation, including the *Trade Practice Act* and the *Consumer Protection Act*. This sub-vote provides for the regulation of certain aspects of cemetery, motor dealer and travel firm operations; assistance to over-committed debtors through counselling and debt pooling arrangements; investigation of trade practices violations involving consumer loss; and for administration of the *Residential Tenancy Act*, which governs the relationship between landlords and tenants.

(g) LIQUOR CONTROL AND LICENSING

This sub-vote provides for overall policy development, administration and inspections in support of the *Liquor Control and Licensing Act* and regulations.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
3,875,849	Administration and Support Services (net of recoveries)	3,770,652	
7,285,694	Labour Relations	7,271,044	
6,745,112	Industrial Relations Council	6,742,182	
10	Workers' Compensation Board and Compensation Advisory Services (net of recoveries)	0	
1,403,811	British Columbia Council of Human Rights	1,402,136	
3,586,096	Consumer Services	3,564,948	
3,476,646	Liquor Control and Licensing	3,457,695	
26,373,218	Total vote		26,208,657
	Group account classification		
	Salaries and benefits	21,469,418	
	Operating costs	9,111,939	
	Asset acquisitions	1,503,024	
	Grants and contributions	211,221	
		32,295,602	
	Less recoveries	6,086,945	
		26,208,657	

Vote 43 PREVENTION AND TREATMENT OF SUBSTANCE ABUSE

Description

This vote provides for the management, operation and delivery of existing and new programs to prevent or treat substance abuse including ministry operated outpatient clinics, detoxification centres, residential treatment centres and financial contributions to private agencies for these services. This vote also provides for the CounterAttack Program. Recoveries are received from the Medical Services Plan for salaried and sessional physicians.

Appropriations			Actual Expenditures
50,661,204	Total vote		49,153,695
	Group account classification		
	Salaries and benefits	10,333,372	
	Operating costs	7,879,614	
	Asset acquisitions	679,438	
	Grants and contributions	30,954,554	
		49,846,978	
	Less recoveries	693,283	
		49,153,695	

MINISTRY OF MUNICIPAL AFFAIRS, RECREATION AND CULTURE

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure $
		Estimated $	Other Authorizations $	Total $	
44	Minister's Office	311,570		311,570	296,395
45	Ministry Operations	61,833,550		61,833,550	61,821,564
46	Municipal Revenue Sharing	288,300,000		288,300,000	288,300,000
47	Transit Services	182,240,633			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Transportation and Highways		(182,240,633)		
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Finance and Corporate Relations (Vote 26)		8,881,809	8,881,809	8,880,903
	Special Accounts—				
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 2 (1))				
	—Downtown Revitalization		156	156	156
	Revenue Sharing Act (R.S.B.C. 1979, chap. 368, sec. 3)				
	—Revenue Sharing Fund	286,200,000		286,200,000	253,704,900
	University Endowment Lands Act (R.S.B.C. 1979, chap. 420, sec. 3 (1))				
	—University Endowment Lands Administration	1,612,000	116,128	1,728,128	1,728,128
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 3)				
	—British Columbia Cultural Fund	1,600,000		1,600,000	1,579,753
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 10)				
	—Physical Fitness and Amateur Sports Fund	1,650,000	53,850	1,703,850	1,703,850
	Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 7 (1))				
	—Provincial Computerization of Libraries	164,010		164,010	120,911
	Less transfer to the Revenue Sharing Fund Special Account from Vote 46	(288,300,000)		(288,300,000)	(288,300,000)
	Less transfer to the University Endowment Lands Administration Special Account from Vote 45		(300,000)	(300,000)	(300,000)
		535,611,763	(173,488,690)	362,123,073	329,536,560

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 44

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Municipal Affairs, Recreation and Culture, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures	
311,570	Total vote		296,395
	Group account classification		
	Salaries and benefits	283,420	
	Operating costs	12,975	
		296,395	

Vote 45 MINISTRY OPERATIONS

Description

This vote provides for executive direction and management of the ministry and delivery of operating and statutory grant programs including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for executive direction and administrative services to the operating programs of the ministry. This sub-vote also provides for budget coordination, financial administration, personnel administration, office management and accommodation, public affairs, information systems, administration of the *Home Owner Grant Act* and the Provincial/Municipal Partnership Program, and for provincial contributions toward the general operation of the Provincial Capital Commission.

(b) LOCAL GOVERNMENT SERVICES

This sub-vote provides for the review and monitoring of local government administrative and financial practices and procedures as well as advisory, administrative and technical support services to municipal officers. Included in these functions are municipal financial and administrative services; collection, recording and assessment of municipal and regional statistical and related information; engineering analysis of local government water and sewerage construction projects; and investigations into local government issues. This sub-vote also provides for policy research and development, legislative review, advice and assistance in community and regional development processes as they relate to local government, and administration of the *Islands Trust Act* and Downtown Revitalization Program. Grants and contributions are made to local governments for local services to provincial property as provided under the *Municipal Aid Act*, to offset the impact of the *Tourist Accommodation (Assessment Relief) Act* in some municipalities and to assist local authorities in financing various projects and services. Contributions are made to regional districts to cover expenses related to the election of Trustees to the Island Trust.

(c) SAFETY AND STANDARDS

This sub-vote provides for public safety programs including the Office of the Fire Commissioner; the establishment of building construction and safety standards; inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides, refrigerator systems, ski lifts, railways and pipelines; public education and training support for public safety personnel through contributions to the Fire Academy; investigations; and the licensing of technical personnel.

(d) UNIVERSITY ENDOWMENT LANDS

This sub-vote provides for the management and operation of the University Endowment Lands including a recoverable contribution to the City of Vancouver for back-up fire protection services. The ratepayers' portion of the costs of providing services is also recovered to the sub-vote.

(e) CULTURE, RECREATION AND HISTORIC RESOURCES

This sub-vote provides for the delivery of government programs under the *Museum Act* including the operation of the Royal British Columbia Museum, the *Library Act*, and the *Heritage Conservation Act* including the administration of the Heritage Trust. This sub-vote also provides for the administration of the British Columbia Cultural Fund Special Account, the Physical Fitness and Amateur Sports Fund Special Account, the Provincial Computerization of Libraries Special Account, and certain programs under the *Lottery Act*, and for the implementation of policies and programs in the areas of culture, amateur sports and recreation, and historic resources. Contributions are made to organizations to support projects which complement these activities. This sub-vote also provides for the management and promotion of historic sites including Barkerville and Fort Steele. A portion of the cost of administering the Heritage Trust is recovered from the Trust. Recoveries are also received from the federal government for certain programs operated by the Royal British Columbia Museum.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
8,070,702	Administration and Support Services	8,069,687	
5,763,058	Local Government Services	5,661,125	
16,719,750	Safety and Standards	16,718,750	
3,596,451	University Endowment Lands (net of recoveries)	3,595,451	
27,683,589	Culture, Recreation and Historic Resources (net of recoveries)	27,776,551	
61,833,550	Total vote		61,821,564
	Group account classification		
	Salaries and benefits	30,513,272	
	Operating costs	18,096,272	
	Asset acquisitions	2,251,661	
	Grants and contributions	11,217,983	
		62,079,188	
	Less recoveries	257,624	
		61,821,564	

Vote 46 MUNICIPAL REVENUE SHARING

Description

This vote provides for the transfer of funds to the Revenue Sharing Fund Special Account which provides conditional and unconditional grants to British Columbia municipalities and regional districts. The amount of the transfer is in accordance with the provisions of the *Revenue Sharing Act*, 1979 and subsequent amendments. It includes:

(a) REVENUE SHARING GRANT ACCOUNT

This sub-vote provides for the transfer of funds to the Revenue Sharing Fund Special Account to provide for conditional and unconditional grants to British Columbia municipalities and regional districts.

(b) REVENUE SHARING STABILIZATION ACCOUNT

This sub-vote provides for the transfer of funds to the Revenue Sharing Stabilization Account within the Revenue Sharing Fund Special Account. Funds from this account are available for purposes of grant stabilization.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
286,200,000	Revenue Sharing Grant Account	286,200,000	
2,100,000	Revenue Sharing Stabilization Account	2,100,000	
288,300,000	Total vote		288,300,000
	Group account classification		
	Grants and contributions	288,300,000	

Vote 47 TRANSIT SERVICES

Description

This vote provides for provincial contributions to public passenger transportation services in large and small communities throughout the province. It includes contributions to the SkyTrain rapid transit system in the Greater Vancouver region including a provision for the portion of the debt servicing and retirement of the SkyTrain capital costs directly assumed by the provincial government. This vote also provides for contributions to transportation services for the disabled in various communities throughout the province.

Appropriations			Actual Expenditures	
0		Transit Services	0	
	182,240,633	—Estimated		
	(182,240,633)	—Transfer to the Ministry of Transportation and Highways		
0		Total vote		0

182,240,633	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(182,240,633)	—Transfer to the Ministry of Transportation and Highways
0	

MINISTRY OPERATIONS

Appropriations		Actual Expenditures	
	Classification by sub-vote		
	Transfer from the Ministry of Finance and Corporate Relations		
8,881,809	Assessment Services	8,880,903	
8,881,809	Total expenditure		8,880,903
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
8,881,809	—Transfer from the Ministry of Finance and Corporate Relations		
8,881,809			
	Group account classification		
	Salaries and benefits	221,386	
	Operating costs	1,334,262	
	Asset acquisitions	306,055	
	Grants and contributions	7,019,200	
		8,880,903	

MINISTRY OF REGIONAL AND ECONOMIC DEVELOPMENT

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated $	Other Authorizations $	Total $	$
48	Minister's Office	341,470		341,470	339,163
49	Ministry Operations	51,599,831			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Tourism		(608,274)	50,991,557	50,420,088
50	Mainland/Southwest Development Region	1,169,199		1,169,199	1,036,031
51	Economic and Regional Development Subsidiary Agreements (ERDA)	14,848,500		14,848,500	9,537,605
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 14)				
	—Valuation allowances		4,145,786	4,145,786	4,145,786
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))				
	—China Steel Phase A				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Advanced Education, Training and Technology (Vote 6)		3,500,000	3,500,000	3,500,000
	—Transfer from the Ministry of Crown Lands (Vote 54)		1,475,463		
	—Transfer from the Ministry of Environment (Vote 57)		714,693		
	—Transfer from the Ministry of Native Affairs (Vote 60)		1,421,384		
	—Transfer from the Ministry of Parks (Vote 63)		1,558,755	5,170,295	4,086,926
	Special Accounts—				
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 9 (1))				
	—Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	1,450,000		1,450,000	1,373,359
		69,409,000	12,207,807	81,616,807	74,438,958

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 48 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Regional Development and Minister of State for Mainland/Southwest, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
341,470	Total vote		339,163
	Group account classification		
	Salaries and benefits	302,270	
	Operating costs	34,213	
	Asset acquisitions	2,680	
		339,163	

Vote 49

MINISTRY OPERATIONS

Description

This vote provides for executive direction, administrative services and operating programs of the ministry including:

(a) Administration and Support Services

This sub-vote provides for the deputy minister's office; executive direction of the ministry; communications and public affairs; financial, personnel, administrative and information systems services for the ministry and ministries of state; and the monitoring of federal/provincial loans and grants.

(b) Economic Development

This sub-vote provides for the development of economic development policy and program proposals for the minister, Cabinet and the ministry; the coordination of regional plans; the design, negotiation, management and evaluation of federal/provincial and joint government/industry economic development programs; economic and policy analysis of major resource, technology and other projects; the administration of grants from the Lottery Fund Special Account for improvements in communications; and ministry library services. Grants are provided to business and associations for cost-shared economic development studies and initiatives.

(c) Business Development

This sub-vote provides for the design, negotiation, management and implementation of a wide variety of programs and other initiatives to encourage industrial, business and tourism growth in all regions of the province. These include federal-provincial, joint industry-government and community economic development projects. Grants and loans are provided to individuals, businesses, industry associations, institutions, Crown corporations and other entities to encourage economic activity in the province.

(d) Government Agents

This sub-vote provides for the regional delivery of programs, services and information to the public in sixty locations throughout the province on behalf, or in support, of ministries and participating public bodies. A portion of these costs is recovered from ministries and participating public bodies.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
14,472,994		Administration and Support Services	14,413,411	
4,021,190		Economic Development	3,859,864	
13,138,512		Business Development	12,809,586	
	13,746,786	—Estimated		
	(608,274)	—Transfer to the Ministry of Tourism		
19,358,861		Government Agents (net of recoveries)	19,337,227	
50,991,557		Total vote		50,420,088

51,599,831	Estimated Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(608,274)	—Transfer to the Ministry of Tourism
50,991,557	

Group account classification	
Salaries and benefits	22,718,834
Operating costs	19,209,563
Asset acquisitions	2,806,272
Grants and contributions	3,727,012
Other expenditures	1,989,278
	50,450,959
Less recoveries	30,871
	50,420,088

Vote 50 MAINLAND/SOUTHWEST DEVELOPMENT REGION

Description

This vote provides for the administration of the Mainland/Southwest development region, for regional development groups established by the Minister of State, and for contributions to initiatives that support regional economic growth and diversification.

Appropriations		Actual Expenditures	
1,169,199	Total vote		1,036,031
	Group account classification		
	Salaries and benefits	231,490	
	Operating costs	699,910	
	Asset acquisitions	42,477	
	Grants and contributions	62,154	
		1,036,031	

Vote 51 ECONOMIC AND REGIONAL DEVELOPMENT SUBSIDIARY AGREEMENTS (ERDA)

Description

This vote provides funding for the following three subsidiary agreements under the Canada/British Columbia Economic and Regional Development Agreement (ERDA):

(a) Tourist Industry Development Subsidiary Agreement

This sub-vote provides funding for tourism industry associations and other entities for professional development activities, tourism loan-related and administrative expenditures, tourism development projects, and visitor surveys, evaluations and economic opportunity studies for the development of the province's tourism industry.

(b) Small Business Incentives Subsidiary Agreement

This sub-vote provides for grants, and administrative and loan-related expenditures for the development of the province's small business sector.

(c) Industrial Development Subsidiary Agreement

This sub-vote provides for grants to research organizations and institutions to transfer new technology, loan-related and administrative expenditures, opportunity identification and evaluation studies and other activities relating to the development of the province's industrial and resource sectors.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
3,371,500	Tourist Industry Development Subsidiary Agreement	2,694,446	
2,728,500	Small Business Incentives Subsidiary Agreement	1,973,899	
8,748,500	Industrial Development Subsidiary Agreement	4,869,260	
14,848,500	Total vote		9,537,605
	Group account classification		
	Operating costs	1,661,626	
	Grants and contributions	1,400,962	
	Other expenditures	6,475,017	
		9,537,605	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 14)

Appropriations			Actual Expenditures
4,145,786	Valuation allowances		4,145,786
	Group account classification		
	Other expenditures	4,145,786	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	China Steel Phase A		0
	Group account classification		
	Operating costs	38,000	
	Less recoveries	38,000	
		0	

MINISTRY OPERATIONS

Appropriations			Actual Expenditures
	Classification by sub-vote		
	Transfer from the Ministry of Advanced Education, Training and Technology		
3,500,000	Science and Technology Programs	3,500,000	
3,500,000	Total expenditure		3,500,000
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
3,500,000	—Transfer from the Ministry of Advanced Education, Training and Technology		
3,500,000			
	Group account classification		
	Grants and contributions	3,500,000	

DEVELOPMENT REGIONS

Appropriations		Actual Expenditures	
	Classification by sub-vote		
	Transfer from the Ministry of Crown Lands		
748,621	Thompson-Okanagan Development Region	677,334	
726,842	Kootenay Development Region	710,282	
	Transfer from the Ministry of Environment		
714,693	Cariboo Development Region	465,285	
	Transfer from the Ministry of Native Affairs		
710,692	Nechako Development Region	507,034	
710,692	Northeast Development Region	530,674	
	Transfer from the Ministry of Parks		
809,250	Vancouver Island/Coast Development Region	626,907	
749,505	North Coast Development Region	569,410	
5,170,295	Total expenditure		4,086,926
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
1,475,463	—Transfer from the Ministry of Crown Lands		
714,693	—Transfer from the Ministry of Environment		
1,421,384	—Transfer from the Ministry of Native Affairs		
1,558,755	—Transfer from the Ministry of Parks		
5,170,295			
	Group account classification		
	Salaries and benefits	1,183,483	
	Operating costs	2,411,813	
	Asset acquisitions	333,552	
	Grants and contributions	114,605	
	Other expenditures	43,473	
		4,086,926	

MINISTRY OF CROWN LANDS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			
		Estimated $	Other Authorizations $	Total $	Actual Expenditure $
52	Minister's Office	298,377		298,377	245,488
53	Ministry Operations	36,128,219		36,128,219	36,122,827
54	Development Regions	1,475,463			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Regional and Economic Development		(1,475,463)		
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Employee secondment				
	—Terrain Resource Information Management Program (T.R.I.M.)				
	Special Accounts—				
	Ministry of Lands, Parks and Housing Act (R.S.B.C. 1979, chap. 277, sec. 7 (2))				
	—Crown Land	6,700,000	45,857,451	52,557,451	52,557,451
	Less transfer from the Crown Land Special Account to the General Account under the *Budget Measures Implementation Act*		(20,000,000)	(20,000,000)	(20,000,000)
	Less transfer from the Crown Land Special Account to the Habitat Conservation Fund		(2,000,000)	(2,000,000)	(2,000,000)
		44,602,059	22,381,988	66,984,047	66,925,766

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 52

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of State for Thompson-Okanagan and Kootenay, Responsible for Crown Lands, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
298,377	Total vote		245,488
	Group account classification		
	Salaries and benefits	225,959	
	Operating costs	19,529	
		245,488	

Vote 53

MINISTRY OPERATIONS

Description

This vote provides for ministry programs and activities including:

(a) LANDS PROGRAMS

This sub-vote provides for the executive management of the ministry and management, sales and other dispositions of Crown land to support provincial and local economic and social development. This sub-vote also provides for the administration of tenures and reserves, and the administration of the cadastral survey and Crown lands records system for the province.

(b) SURVEYS AND RESOURCE MAPPING

This sub-vote provides for the regulation of provincial standards for land information systems, and for the development and maintenance of base and resource mapping, aerial photography and control surveys. Costs are recovered through shared-cost mapping contracts with local government, other ministries and the private sector.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
21,628,940	Lands Programs	22,708,790	
14,499,279	Surveys and Resource Mapping	13,414,037	
36,128,219	Total vote		36,122,827
	Group account classification		
	Salaries and benefits	19,129,761	
	Operating costs	18,570,569	
	Asset acquisitions	1,668,788	
	Grants and contributions	624	
		39,369,742	
	Less recoveries	3,246,915	
		36,122,827	

Vote 54 DEVELOPMENT REGIONS

Description

This vote provides for:

(a) THOMPSON-OKANAGAN DEVELOPMENT REGION

This sub-vote provides for the administration of the Thompson-Okanagan development region, for regional development groups established by the Minister of State, and for contributions to initiatives that support regional economic growth and diversification.

(b) KOOTENAY DEVELOPMENT REGION

This sub-vote provides for the administration of the Kootenay development region, for regional development groups established by the Minister of State, and for contributions to initiatives that support regional economic growth and diversification.

Appropriations			Actual Expenditures	
		Classification by sub-vote		
0		Thompson-Okanagan Development Region	0	
	663,021	—Estimated		
	(663,021)	—Transfer to the Ministry of Regional and Economic Development		
0		Kootenay Development Region	0	
	812,442	—Estimated		
	(812,442)	—Transfer to the Ministry of Regional and Economic Development		
0		Total vote		0

1,475,463	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(1,475,463)	—Transfer to the Ministry of Regional and Economic Development
0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Employee secondment		0
	Group account classification		
	Salaries and benefits	79,127	
	Less recoveries	79,127	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Terrain Resource Information Management Program (T.R.I.M.)		0
	Group account classification		
	Operating costs	620,000	
	Less recoveries	620,000	
		0	

MINISTRY OF ENVIRONMENT

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated $	Other Authorizations $	Total $	$
55	Minister's Office	286,884		286,884	253,315
56	Ministry Operations	117,830,074		117,830,074	109,732,771
57	Cariboo Development Region	714,693			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Regional and Economic Development		(714,693)		
	Statutory—				
	Environment Management Act (S.B.C. 1981, chap. 14, sec. 6 (1))				
	—Grand Forks		542,672	542,672	542,672
	—Peace River District		31,388	31,388	31,388
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Cariboo Development Region/Health				
	—Peace Canyon Fish Hatchery				
	—Kootenay River				
	—Golden Bear mine access road				
	—Environment collection				
	—Fisheries information systems				
	Special Accounts—				
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 8)				
	—Habitat Conservation Fund	2,770,000	1,680,193	4,450,193	4,450,193
		121,601,651	1,539,560	123,141,211	115,010,339

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 55 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of State for Cariboo, Responsible for Environment, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
286,884	Total vote		253,315
	Group account classification		
	Salaries and benefits	238,799	
	Operating costs	14,484	
	Asset acquisitions	32	
		253,315	

Vote 56 MINISTRY OPERATIONS

Description

This vote provides for the ministry's resource, environmental and recreational management programs including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for executive direction and coordination of central ministry services including communications, planning, environmental assessment, and general administration. This sub-vote also provides for the British Columbia Environmental Youth Services Program. Contributions are provided to the Greater Vancouver Regional District for monitoring air quality, to the Management Committee of the Fraser River Estuary Management Program to cover various costs and to a number of organizations concerned with use of the environment.

(b) AIR MANAGEMENT

This sub-vote provides for the maintenance of atmospheric quality in British Columbia, at a level which is conducive to good health, and for a quality environment by setting standards, monitoring air quality, implementing airshed management systems, and providing atmospheric services to other programs and agencies. Recoveries are received for air monitoring services from pulp mills throughout British Columbia.

(c) RECREATIONAL FISHERIES MANAGEMENT

This sub-vote provides for the maintenance and enhancement of the recreational fish populations and their habitats. Principal elements are fish population and habitat protection, and inventory; development and enforcement of sport fishery regulations; fish culture; research; and representation of provincial positions in federal/provincial and international recreational fisheries negotiations. Pertinent legislation includes the *Fisheries Act (Canada)*, the *Wildlife Act*, and the *Environment Management Act*. Funds expended on fisheries projects under agreements with the British Columbia Hydro and Power Authority, the Skagit Environmental Endowment Commission, other agencies and the private sector, and for habitat protection under agreements with the Ministry of Forests, are fully recoverable.

(d) PESTICIDE CONTROL

This sub-vote provides for the administration of the *Pesticide Control Act* including advice, coordination, implementation, information, monitoring and development of policies and procedures for related programs to ensure the prudent use of pesticides. Recoveries are received from the sale of pesticide control study kits and for pesticide applications under agreement with the Ministry of Forests.

(e) WASTE MANAGEMENT

This sub-vote provides for protection of the environment and conservation of resources through administration of the *Waste Management Act*, the *Litter Act*, programs to recover, utilize, clean-up and dispose of waste materials, including special wastes, and the Okanagan Water Quality Control Project. Contributions are provided to local governments and other organizations concerned with solid waste management. Recoveries are received for the transportation and disposal of hazardous wastes and for environmental monitoring services.

(f) WATER MANAGEMENT

This sub-vote provides for the management of British Columbia's water resources through water licensing, regulation of water utilities, dam safety, snow surveys, flood forecasting, floodplain development control, river protection projects, dyke inspection, resource inventory, water supply and public health engineering services, aquatic weed control and water quality protection. Pertinent legislation includes the *Water Act*, the *Water Utility Act*, the *Utilities Commission Act*, the *Dyke Maintenance Act*, the *Public Works Agreement Act* and the *Land Title Act*. Contributions are made to local governments to share costs of aquatic weed control. Funds expended on the Fraser River flood control program under the Canada/British Columbia Fraser River Flood Control Agreement, and for a joint floodplain mapping program, are partially recovered from the federal government. Funds expended on the Canada/British Columbia Hydrometric Program are recovered from the British Columbia Hydro and Power Authority.

(g) WILDLIFE MANAGEMENT

This sub-vote provides for the maintenance and enhancement of wildlife populations and their habitats in order to satisfy society's present and future requirements for economic, social, recreational and scientific benefits. Principal elements are wildlife population and habitat inventories, habitat protection and enhancement, research, licensing and regulating the use of wildlife, and public information. Pertinent legislation includes the *Wildlife Act*, the *Migratory Bird Convention* and *the Game Export Act* (Canada). Grants and contributions are provided to meet commitments under the *Creston Valley Wildlife Act*. Funds expended on wildlife projects under agreements with the British Columbia Hydro and Power Authority, the Skagit Environmental Endowment Commission, other agencies and the private sector, are fully recoverable.

(h) ENFORCEMENT AND RECREATIONAL SAFETY

This sub-vote provides for the enforcement by conservation officers of the *Waste Management Act, Wildlife Act, Water Act, Litter Act, Firearm Act, Environment Management Act, Pesticide Control Act, Fisheries Act (Canada), Motor Vehicle (All Terrain) Act, Commercial River Rafting Safety Act, Migrating Birds Convention Act (Federal)*, and *Game Export Act of Canada (Federal)*. Contributions are provided to organizations to encourage outdoor recreation and safety.

Vote 56 — Continued

Appropriations			Actual Expenditures	
	Classification by sub-vote			
23,867,395	Administration and Support Services		23,386,151	
4,094,393	Air Management (net of recoveries)		3,646,503	
14,715,049	Recreational Fisheries Management (net of recoveries)		14,486,072	
1,759,286	Pesticide Control (net of recoveries)		1,580,795	
32,803,449	Waste Management (net of recoveries)		26,691,789	
23,280,352	Water Management (net of recoveries)		23,262,982	
9,086,166	Wildlife Management (net of recoveries)		9,086,104	
8,223,984	Enforcement and Recreational Safety		7,592,375	
117,830,074	Total vote			109,732,771
	Group account classification			
	Salaries and benefits		50,010,283	
	Operating costs		52,059,609	
	Asset acquisitions		8,245,287	
	Grants and contributions		1,817,371	
			112,132,550	
	Less recoveries			
	Federal government	500,000		
	Municipalities	53,225		
	Other	1,846,554		
			2,399,779	
			109,732,771	

Vote 57 CARIBOO DEVELOPMENT REGION

Description

This vote provides for the administration of the Cariboo development region, for regional development groups established by the Minister of State, and for contributions to initiatives that support regional economic growth and diversification.

Appropriations			Actual Expenditures	
0		Cariboo Development Region	0	
	714,693	—Estimated		
	(714,693)	—Transfer to the Ministry of Regional and Economic Development		
0		Total vote		0

714,693	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(714,693)	—Transfer to the Ministry of Regional and Economic Development
0	

Statutory

ENVIRONMENT MANAGEMENT ACT (S.B.C. 1981, chap. 110.5, sec. 6 (1))

Appropriations			Actual Expenditures
542,672	Grand Forks		542,672
	Group account classification		
	Operating costs	542,672	

Statutory

ENVIRONMENT MANAGEMENT ACT (S.B.C. 1981, chap. 110.5, sec. 6 (1))

Appropriations			Actual Expenditures
31,388	Peace River District		31,388
	Group account classification		
	Operating costs	31,388	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Cariboo Development Region/Health		0
	Group account classification		
	Operating costs	38,218	
	Less recoveries	38,218	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Peace Canyon Fish Hatchery		0
	Group account classification		
	Operating costs	19,829	
	Less recoveries	19,829	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Kootenay River	0

Group account classification	
Operating costs	3,000
Less recoveries	3,000
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Golden Bear mine access road	0

Group account classification	
Operating costs	18,400
Less recoveries	18,400
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Environment collection	0

Group account classification	
Operating costs	6,918
Less recoveries	6,918
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Fisheries information systems	0

Group account classification	
Operating costs	10,000
Less recoveries	10,000
	0

MINISTRY OF NATIVE AFFAIRS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure $
		Estimated $	Other Authorizations $	Total $	
58	Minister's Office	279,458		279,458	244,638
59	Native Affairs	2,088,068		2,088,068	2,051,124
60	Development Regions	1,421,384			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Regional and Economic Development		(1,421,384)		
	Statutory—				
	Indian Cut-off Lands Dispute Act (S.B.C. 1982, chap. 50, sec. 5)				
	—Indian Cut-off Lands Dispute—Quatsino Indian Band		270,934	270,934	270,934
	—Indian Cut-off Lands Dispute—Ohiaht Indian Band		3,854,993	3,854,993	3,854,993
	Special Accounts—				
	Special Accounts Appropriation and Control Act (S.B.C. 1988, chap. 26, sec. 6)				
	—First Citizens' Fund	2,750,000		2,750,000	1,829,588
		6,538,910	2,704,543	9,243,453	8,251,277

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 58 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of State for Nechako and Northeast, Responsible for Native Affairs, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
279,458	Total vote		244,638
	Group account classification		
	Salaries and benefits	234,521	
	Operating costs	10,117	
		244,638	

Vote 59 NATIVE AFFAIRS

Description

This vote provides for the development of policy related to various native issues, the coordination of inter-ministry work on program issues; liaison with Indian groups, local communities and the federal government on native issues; and the administration of the First Citizens' Fund Special Account. Grants and contributions are provided to the Burns Lake Native Development Corporation and to various organizations for community native development initiatives.

Appropriations			Actual Expenditures
2,088,068	Total vote		2,051,124
	Group account classification		
	Salaries and benefits	990,603	
	Operating costs	579,492	
	Asset acquisitions	24,283	
	Grants and contributions	456,746	
		2,051,124	

Vote 60 DEVELOPMENT REGIONS

Description

This vote provides for:

(a) NECHAKO DEVELOPMENT REGION

This sub-vote provides for the administration of the Nechako development region, for regional development groups established by the Minister of State, and for contributions to initiatives that support regional economic growth and diversification.

(b) NORTHEAST DEVELOPMENT REGION

This sub-vote provides for the administration of the Northeast development region, for regional development groups established by the Minister of State, and for contributions to initiatives that support regional economic growth and diversification.

Appropriations				Actual Expenditures
0		Nechako Development Region	0	
	710,692	—Estimated		
	(710,692)	—Transfer to the Ministry of Regional and Economic Development		
0		Northeast Development Region	0	
	710,692	—Estimated		
	(710,692)	—Transfer to the Ministry of Regional and Economic Development		
0		Total vote		0

1,421,384	Estimated Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(1,421,384)	—Transfer to the Ministry of Regional and Economic Development
0	

Statutory

INDIAN CUT-OFF LANDS DISPUTE ACT (S.B.C. 1982, chap. 50, sec. 5)

Appropriations			Actual Expenditures
270,934	Indian Cut-off Lands Dispute—Quatsino Indian Band		270,934
	Group account classification		
	Other expenditures	270,934	

Statutory

INDIAN CUT-OFF LANDS DISPUTE ACT (S.B.C. 1982, chap. 50, sec. 5)

Appropriations			Actual Expenditures
3,854,993	Indian Cut-off Lands Dispute—Ohiaht Indian Band		3,854,993
	Group account classification		
	Other expenditures	3,854,993	

MINISTRY OF PARKS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure $
		Estimated $	Other Authorizations $	Total $	
61	Minister's Office	290,010		290,010	288,613
62	Ministry Operations	34,676,286		34,676,286	33,973,245
63	Development Regions	1,558,755			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Regional and Economic Development		(1,558,755)		
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Bedwell Lake trail				
	—Park enhancement				
	—Buttle Lake—Karst Creek				
		36,525,051	(1,558,755)	34,966,296	34,261,858

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 61 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of State for Vancouver Island/Coast and North Coast, Responsible for Parks, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
290,010	Total vote		288,613
	Group account classification		
	Salaries and benefits	274,883	
	Operating costs	11,455	
	Asset acquisitions	2,275	
		288,613	

Vote 62

MINISTRY OPERATIONS

Description

This vote provides for the development and management of programs and policies required to operate and maintain the parks and ecological reserve systems, including:

(a) Parks Programs

This sub-vote provides for the administration and operation of the provincial parks and ecological reserve systems, and the coordination of outdoor recreation opportunities across the province. Contributions are provided to non-profit organizations for outdoor recreation, education and safety programs.

(b) Parks Resources and Facilities

This sub-vote provides for the repair, reconstruction and enhancement of parks resources and facilities.

(c) Parks Regional Development

This sub-vote provides for the development of the parks system in British Columbia including the Alexander Mackenzie Grease Trail. The costs of certain projects are recovered from the British Columbia Hydro and Power Authority in the Revelstoke area, and from the Skagit Environmental Endowment Commission in the Skagit Valley.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
29,052,286	Parks Programs	28,786,069	
5,324,000	Parks Resources and Facilities	4,926,321	
300,000	Parks Regional Development (net of recoveries)	260,855	
34,676,286	Total vote		33,973,245
	Group account classification		
	Salaries and benefits	15,465,376	
	Operating costs	15,753,897	
	Asset acquisitions	2,790,287	
	Grants and contributions	65,723	
		34,075,283	
	Less recoveries	102,038	
		33,973,245	

Vote 63 DEVELOPMENT REGIONS

Description

This vote provides for:

(a) VANCOUVER ISLAND/COAST DEVELOPMENT REGION

This sub-vote provides for the administration of the Vancouver Island/Coast development region, for regional development groups established by the Minister of State, and for contributions to initiatives that support regional economic growth and diversification.

(b) NORTH COAST DEVELOPMENT REGION

This sub-vote provides for the administration of the North Coast development region, for regional development groups established by the Minister of State, and for contributions to initiatives that support regional economic growth and diversification.

Appropriations			Actual Expenditures	
0		Vancouver Island/Coast Development Region	0	
	809,250	—Estimated		
	(809,250)	—Transfer to the Ministry of Regional and Economic Development		
0		North Coast Development Region	0	
	749,505	—Estimated		
	(749,505)	—Transfer to the Ministry of Regional and Economic Development		
0		Total vote		0

1,558,755	Estimated
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(1,558,755)	—Transfer to the Ministry of Regional and Economic Development
0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures
0	Bedwell Lake trail	0

Group account classification	
Salaries and benefits	20,224
Operating costs	19,495
	39,719
Less recoveries	39,719
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Park enhancement		0
	Group account classification		
	Operating costs	1,296	
	Less recoveries	1,296	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Buttle Lake—Karst Creek		0
	Group account classification		
	Operating costs	20,000	
	Less recoveries	20,000	
		0	

MINISTRY OF SOCIAL SERVICES AND HOUSING

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated $	Other Authorizations $	Total $	$
64	Minister's Office	301,553		301,553	289,487
65	Ministry Operations	1,577,739,736		1,577,739,736	1,550,936,717
66	British Columbia Home Program	10		10	
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Employment initiatives projects				
	Budget Measures Implementation Act (S.B.C. 1989, chap. 1, sec. 9)				
	—Social Housing		20,000,000	20,000,000	20,000,000
	Special Accounts—				
	Budget Measures Implementation Act (S.B.C. 1989, chap. 1, sec. 6)				
	—Social Housing	31,675,000		31,675,000	5,317,392
	Ministry of Lands, Parks and Housing Act (R.S.B.C. 1979, chap. 277, sec. 7 (2))				
	—Crown Land		15,169,475	15,169,475	15,169,475
	Less transfer to the Social Housing Special Account under the *Budget Measures Implementation Act*		(20,000,000)	(20,000,000)	(20,000,000)
		1,609,716,299	15,169,475	1,624,885,774	1,571,713,071

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 64 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Social Services and Housing, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
301,553	Total vote		289,487
	Group account classification		
	Salaries and benefits	271,632	
	Operating costs	9,215	
	Asset acquisitions	8,640	
		289,487	

Vote 65

MINISTRY OPERATIONS

Description

This vote provides for the administration, operation and delivery of ministry income security programs and social services including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for overall direction and development of ministry programs and services; home mortgage services and assisted rental program grants; administrative support; and management services to ministry operations. This sub-vote also provides for rental and maintenance of buildings and offices occupied by the ministry headquarters, the costs of communications services for the ministry and for information systems and consulting services.

(b) DIRECT COMMUNITY SERVICES

This sub-vote provides for the salaries and expenses of ministry staff in regional, area and district offices and community-based programs, and for rental and maintenance of buildings and offices occupied by ministry field services.

(c) SERVICES FOR FAMILIES AND CHILDREN

This sub-vote provides for services and residential resources for children under the care of the Superintendent of Family and Child Services, and for programs offering support to families and children in their own homes or communities. Services are provided by means of grants and contributions to funded agencies and foster parents. Recoveries are received from the federal government in the form of family allowance payments for children-in-care.

(d) REHABILITATION AND SUPPORT SERVICES

This sub-vote provides for ministry-operated residential care, social services and training for persons with physical and mental handicaps, as well as grants and contributions for these services and for the provision of community-based services and day care. This sub-vote also provides for the rental and maintenance of facilities for handicapped persons. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.

(e) GAIN PROGRAMS

This sub-vote provides for grants and contributions for income assistance and special allowances to persons in need, a minimum guaranteed income for handicapped persons, health and dental care needs of GAIN recipients and children-in-care, and burial fees for indigent persons.

(f) OPPORTUNITIES TO INDEPENDENCE

This sub-vote provides grants and contributions for training, rehabilitation and employment programs for GAIN recipients.

(g) SERVICES TO SENIORS

This sub-vote provides for grants and contributions for an additional monthly payment to seniors who receive the federal Guaranteed Income Supplement or Spouse's Allowance; Shelter Aid for Elderly Renters (SAFER); subsidized bus passes for senior citizens and handicapped persons who qualify for GAIN benefits or the federal Guaranteed Income Supplement; and counselling services for senior citizens. Recoveries are received from the sale of bus passes to eligible persons.

(h) BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

This sub-vote provides for contributions to the British Columbia Housing Management Commission for social housing assistance.

Vote 65 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
57,345,362		Administration and Support Services		56,572,857
139,470,068		Direct Community Services		138,657,562
143,633,055		Services for Families and Children (net of recoveries)		142,911,659
200,032,175		Rehabilitation and Support Services (net of recoveries)		197,514,918
	77,739,377	—Day Care, and Training and Support for the Handicapped	77,569,210	
	75,385,920	—Community Residential Care Services	73,283,400	
	8,453,164	—Community Contracted Services	8,260,466	
	38,453,714	—Special Programs for the Mentally Handicapped	38,401,842	
931,140,558		GAIN Programs		916,616,600
	896,481,344	—Income Assistance Program	884,341,851	
	34,659,214	—Health Care and Dental Services	32,274,749	
37,541,717		Opportunities to Independence		36,287,316
45,010,001		Services to Seniors (net of recoveries)		39,005,405
	25,300,000	—Seniors Supplement	21,202,313	
	11,635,000	—Shelter Aid for Elderly Renters (SAFER)	10,382,284	
	7,773,100	—Bus Pass Program	7,151,239	
	301,901	—Seniors Counselling Service	269,569	
23,566,800		British Columbia Housing Management Commission		23,370,400
1,577,739,736		Total vote		1,550,936,717

Group account classification	
Salaries and benefits	160,587,371
Operating costs	63,068,597
Asset acquisitions	9,931,458
Grants and contributions	1,320,661,613
	1,554,249,039
Less recoveries	3,312,322
	1,550,936,717

Vote 66 BRITISH COLUMBIA HOME PROGRAM

Description

This vote provides for the interest cost on direct government borrowings undertaken to finance the British Columbia Home Program. Under this program, loans from the Crown Land Account were made available to homeowners until September 30, 1985 to reduce the interest rate to 12 per cent on the first $60,000 of their mortgage debt. The loans were repayable on or before September 30, 1986, at which time they began to accrue interest. The remaining balance outstanding on these loans is for those recipients who were unable to repay on or before September 30, 1986, and who are repaying by monthly installments over a five-year period under the terms of a repayment agreement. The interest costs incurred by government under this vote are fully recovered from Vote 74-Management of the Public Funds and Debt.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
3,000,000	British Columbia Home Program Interest Cost	103,430	
(2,999,990)	Recoveries from Management of the Public Debt Vote	(103,430)	
10	Total vote		0

Group account classification	
Other expenditures	103,430
Less recoveries	103,430
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Employment initiatives projects		0
	Group account classification		
	Operating costs	243,996	
	Less recoveries	243,996	
		0	

Statutory

BUDGET MEASURES IMPLEMENTATION ACT (S.B.C. 1989, chap. 1, sec. 9)

Appropriations			Actual Expenditures
20,000,000	Social Housing		20,000,000
	Group account classification		
	Grants and contributions	20,000,000	

MINISTRY OF SOLICITOR GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure $
		Estimated $	Other Authorizations $	Total $	
67	Minister's Office	248,681		248,681	248,461
68	Ministry Operations	329,890,771			
	Statutory—				
	Criminal Injury Compensation Act (R.S.B.C. 1979, chap. 83, sec. 2(5))		2,742,886		
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Advanced Education, Training and Technology		(1,568,654)	331,065,003	330,761,296
69	Emergency Assistance	2,403,500		2,403,500	1,131,909
	Statutory—				
	Police Act (R.S.B.C. 1979, chap. 331, sec. 7(4))				
	—Video camera use study		16,805	16,805	16,805
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18)				
	—Fullerton inquiry		6,782	6,782	6,782
	Flood Relief Act (R.S.B.C. 1979, chap. 138, sec. 2)				
	—North-West B.C. flood		129,219	129,219	129,219
	—Trail flood		128,243	128,243	128,243
	—Southern B.C. flood		1,076,830	1,076,830	1,076,830
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Employee secondment to federal government				
	Special Accounts—				
	Correction Act (R.S.B.C. 1979, chap. 70, sec. 16.2 (3))				
	—Corrections Work Program	550,000	96,056	646,056	646,056
		333,092,952	2,628,167	335,721,119	334,145,601

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 67 MINISTER'S OFFICE

Description

This vote provides for the Office of the Solicitor General, and includes the salaries of the Solicitor General and the immediate staff.

Appropriations			Actual Expenditures
248,681	Total vote		248,461
	Group account classification		
	Salaries and benefits	227,598	
	Operating costs	13,033	
	Asset acquisitions	7,830	
		248,461	

Vote 68 MINISTRY OPERATIONS

Description

This vote provides for the management direction of the ministry and the operation of ministry programs including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for ministry management, policy and program development, administrative support, information systems, audit and communications services. Contributions are provided to the Justice Institute of British Columbia for administration costs and to agencies and societies providing services which complement ministry programs.

(b) CORRECTIONS

This sub-vote provides for the incarceration of remanded and sentenced adults and youths, for probation, family and community services, for inspection of correctional and custody centres, for investigation of matters related to the administration of the *Correction Act* and for the management of the program. This includes:

(i) *Adult Correctional Centres*—provides for the incarceration of remanded and sentenced adult inmates. Contributions are provided to the private sector and non-profit societies for the provision of correctional services related to health, education, training, work programs, chaplaincy and food services. Recoveries are received from the federal government for shareable costs related to housing of federal inmates under the Exchange of Services Agreement, and from the Medical Services Plan for salaried and sessional medical services;

(ii) *Youth Custody Centres*—provides for the custody of remanded and sentenced youths. Contributions are provided to the private sector and non-profit societies for the provision of correctional services related to health, education, social and recreational programs, chaplaincy and food services. Recoveries are received from the federal government for shareable expenditures for youth custody and from the Medical Services Plan for salaried and sessional medical services;

(iii) *Probation, Family and Community Services*—provides for probation services for adults and youths and for family services. Probation services provide pre-trial enquiries, pre-sentence and other court reports as well as the supervision of adults and youths on probation, bail or conditional release from incarceration. Family services provide assistance in resolving child custody and financial maintenance problems through conciliation and mediation, and custody and access reports for Supreme and Provincial Courts. Contributions to the private sector and non-profit societies provide diversion, attendance, community service work and youth bail residential programs;

(iv) *Management Services*—provides for the management of correctional programs, including administrative and support services. A grant is provided to the Canadian Criminal Justice Association. Contributions are provided to the private sector and non-profit societies for the development and evaluation of correctional programs; and

(v) *Inspection and Standards*—provides for the development of security, safety, health, and services delivery standards for correctional programs, for regular inspection of correctional and custody centres and for the investigation of matters related to the administration of the *Correction Act*.

(c) POLICE SERVICES

This sub-vote provides for the administration, policy development and operations of provincial police services, for community policing, for the Coordinated Law Enforcement Unit, for the Security Programs Division, for the Provincial Emergency Program and for administration of the Emergency Assistance Vote which provides for response costs associated with the protection of life, property and the environment during emergencies and natural disasters. This includes:

(i) *Provincial Policing*—provides for contributions to the Royal Canadian Mounted Police for provincial policing, and for the operation of related programs including native constables, keep of prisoners, auxiliary policing and the service of criminal documents;

(ii) *Security Programs*—provides for the regulation of the sale and use of firearms, and the licensing and regulation of locksmiths, private security firms and private investigators;

(iii) *Provincial Emergency Program*—provides for the development and coordination of provincial emergency planning, warning, response and recovery in order to prevent or mitigate the effects of natural or other disasters. Contributions are provided to participants in emergency programs. Recoveries are received from other levels of government for cost shared programs; and

(iv) *Policy and Programs*—provides for the development and administration of policing policy and programs including Victims Services, operation of the Coordinated Law Enforcement Unit, and training of municipal police officers through contributions to the Justice Institute of British Columbia. Grants are provided to the Canadian Association of Police Chiefs. Recoveries are received from other levels of government for cost shared programs.

Vote 68 — Continued

(d) MOTOR VEHICLES

This sub-vote provides for the administration of the laws, regulations and policies governing the operation of motor vehicles and industrial equipment in accordance with provisions of the *Motor Vehicle Act*, the *Commercial Transport Act*, the *Motor Vehicle (All Terrain) Act* and the *Highway (Industrial) Act* and accompanying regulations. This sub-vote also provides for the regulation of the motor carrier industry through hearings and licensing procedures. Major programs and activities include:

(i) *Administration and Road Safety*—provides for the offices of the Superintendent of Motor Vehicles and branch directors, for coordinated direction for the motor vehicle department and for planning, development and implementation of related policies and procedures including effective road user safety programs. Grants are provided to regional safety councils for coordinated activities promoting road user safety;

(ii) *Vehicle and Drivers Licensing*—provides for the registration and licensing of motor vehicles operating on public highways and roads, and includes the issuance of automobile insurance policies for the Insurance Corporation of British Columbia and the licensing of persons to operate motor vehicles on public highways and roads. The latter includes monitoring driving records, determining the ability and fitness of persons to operate motor vehicles and collecting revenue resulting from the issuance of licences and permits;

(iii) *Standards and Compliance*—provides for the development and implementation of industrial road safety programs, the establishment of industrial equipment standards and standards of maintenance, and operator licensing practices and procedures as specified by the *Highway (Industrial) Act*. This program monitors all commercial vehicle routes and includes load measurement and weighing, issuing permits, traffic tickets and warnings, and collecting revenue resulting from the issuance of permits. This program also provides for a commercial vehicle inspection program; and

(iv) *Motor Carrier Division*—provides for investigations into the licensing of the commercial motor carrier industry in the for-hire transportation of freight and passengers, for examination of rate and time schedules of carriers and for the collection of revenue resulting from the issuance of licences. This program also provides for recommendations to the Motor Carrier Commission, the implementation of decisions made by the Commission with respect to such applications and for safety inspections of public passenger vehicles.

(e) BOARDS, COMMISSIONS AND STATUTORY SERVICES

This sub-vote provides for various boards, commissions and statutory services which are under the jurisdiction of the Solicitor General including the operations of the Coroners Service, Film Classification Branch, Public Gaming Branch, the British Columbia Racing Commission, the Commercial Appeals Commission, the Order in Council Patients Review Board, the British Columbia Parole Board, the Motion Picture Appeal Board, the British Columbia Police Commission, the Motor Carrier Commission, and the British Columbia Gaming Commission. Contributions are provided to the Horse Racing Improvement Fund under the provisions of the *Horse Racing Tax Act*, and to individuals under the provisions of the *Criminal Injury Compensation Act*. The British Columbia Racing Commission's costs are recovered from the contributions to the Horse Racing Improvement Fund.

Vote 68 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
8,779,262		Administration and Support Services		8,993,196
	10,347,916	—Estimated		
	(1,568,654)	—Transfer to the Ministry of Advanced Education, Training and Technology		
147,713,701		Corrections (net of recoveries)		147,710,579
	88,632,778	—Adult Correctional Centres	86,710,098	
	17,407,078	—Youth Custody Centres	17,716,848	
	35,100,057	—Probation, Family and Community Services	35,677,031	
	6,106,651	—Management Services	7,192,122	
	467,137	—Inspection and Standards	414,480	
108,914,012		Police Services (net of recoveries)		108,399,726
	97,594,685	—Provincial Policing	97,211,719	
	702,815	—Security Programs	675,557	
	2,475,842	—Provincial Emergency Program	2,568,301	
	8,140,670	—Policy and Programs	7,944,149	
42,268,610		Motor Vehicles		42,268,413
	5,231,963	—Administration and Road Safety	11,731,515	
	22,120,191	—Vehicle and Drivers Licensing	18,352,769	
	12,882,786	—Standards and Compliance	10,256,135	
	2,033,670	—Motor Carrier Division	1,927,994	
23,389,418		Boards, Commissions and Statutory Services (net of recoveries)		23,389,382
331,065,003		Total vote		330,761,296

329,890,771	Estimated
2,742,886	Statutory—*Criminal Injury Compensation Act* (R.S.B.C. 1979, chap. 83, sec. 3)
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(1,568,654)	—Transfer to the Ministry of Advanced Education, Training and Technology
331,065,003	

Group account classification	
Salaries and benefits	124,001,332
Operating costs	77,493,354
Asset acquisitions	9,913,402
Grants and contributions	141,846,927
Other expenditures	325,549
	353,580,564
Less recoveries	22,819,268
	330,761,296

Vote 69 EMERGENCY ASSISTANCE

Description

This vote provides for the initial response costs associated with the protection of life, property and the environment during real or imminent emergencies and natural or other disasters.

Appropriations			Actual Expenditures
2,403,500	Total vote		1,131,909
	Group account classification		
	Salaries and benefits	206,845	
	Operating costs	713,712	
	Asset acquisitions	279	
	Grants and contributions	219,103	
		1,139,939	
	Less recoveries	8,030	
		1,131,909	

Statutory

POLICE ACT (R.S.B.C. 1979, chap. 53, sec. 7)

Appropriations			Actual Expenditures
16,805	Video camera use study		16,805
	Group account classification		
	Operating costs	16,805	

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations			Actual Expenditures
6,782	Fullerton inquiry		6,782
	Group account classification		
	Operating costs	6,782	

Statutory

FLOOD RELIEF ACT (R.S.B.C. 1979, chap. 138, sec. 2)

Appropriations			Actual Expenditures
129,219	North-West B.C. flood		129,219
	Group account classification		
	Operating costs	50,510	
	Grants and contributions	78,709	
		129,219	

Statutory

FLOOD RELIEF ACT (R.S.B.C. 1979, chap. 138, sec. 2)

Appropriations			Actual Expenditures
128,243	Trail flood		128,243
	Group account classification		
	Salaries and benefits	531	
	Operating costs	2,528	
	Grants and contributions	125,184	
		128,243	

Statutory

FLOOD RELIEF ACT (R.S.B.C. 1979, chap. 138, sec. 2)

Appropriations			Actual Expenditures
1,076,830	Southern B.C. flood		1,076,830
	Group account classification		
	Salaries and benefits	2,510	
	Operating costs	929,182	
	Grants and contributions	145,138	
		1,076,830	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Employee secondment to federal government		0
	Group account classification		
	Salaries and benefits	137,376	
	Less recoveries	137,376	
		0	

MINISTRY OF PROVINCIAL SECRETARY

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure $
		Estimated $	Other Authorizations $	Total $	
70	Minister's Office	260,357		260,357	256,624
71	Ministry Operations	38,971,271			
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Tourism		(16,757,844)	22,213,427	21,649,816
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Expo 86 wind-up				
	—Canadian Broadcasting Corporation—regional records				
	Elections Act (R.S.B.C. 1979, chap. 103, sec. 191 (1))				
	—By-elections		532,849	532,849	532,849
	—Electoral boundary redistribution		700,315	700,315	700,315
	—Enumeration 1989		5,872,342	5,872,342	5,872,342
	—*Elections Act*—general		666	666	666
	—Miscellaneous expenses		49,282	49,282	49,282
	Inquiry Act (R.S.B.C. 1979, chap. 198, sec. 18)				
	—Royal Commission on Fullerton Inquiry		97,992	97,992	97,992
	—Royal Commission on B.C. Tree Fruit Industry		120,039	120,039	120,039
	—Royal Commission on Oakalla Prison		67	67	67
	—Royal Commission—Watershed Inquiry		358,266	358,266	358,266
	—Royal Commission on Health Care Costs		79,910	79,910	79,910
		39,231,628	(8,946,116)	30,285,512	29,718,168

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 70 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Tourism and Provincial Secretary, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
260,357	Total vote		256,624
	Group account classification		
	Salaries and benefits	234,890	
	Operating costs	19,143	
	Asset acquisitions	2,591	
		256,624	

Vote 71

MINISTRY OPERATIONS

Description

This vote provides for the administration of the *Ministry of Tourism Act*, the *Lottery Act*, the *Election Act*, the *Document Disposal Act*, the duties of the Office of the Provincial Secretary and the Public Service Commission, including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for the general administration of the ministry including executive direction, public relations, financial services, personnel management, communications, facilities management, information systems and for communication with the tourism industry. This sub-vote also includes financial assistance to the Provincial Tourism Advisory Council, and support to the Cabinet Committee on Cultural Heritage and the Premier's Advisory Council for Persons with Disabilities. Grants are provided to organizations to support special projects which complement ministry programs.

(b) TOURISM MARKETING

This sub-vote provides for the local, national and international marketing of British Columbia as a tourist destination. Activities include coordination and implementation of tourism advertising, ministry research, and the promotion of special events and trade conventions. Grants and contributions are provided to regional tourist associations for the support of joint marketing programs.

(c) TOURISM PRODUCT AND SERVICES

This sub-vote provides for the ministry's support of the tourism industry including the provision of advisory services to assist in upgrading educational skills; accommodation counselling services; encouraging greater cooperation among government, industry operators and industry associations; and identifying new tourism products and opportunities that respond to market demand. Grants and contributions are provided to the Travel Information Network, the Pacific Rim Institute of Tourism, and to organizations for the partial support of tourism related projects and activities.

(d) PROVINCIAL SECRETARY

This sub-vote provides for the programs and activities of the Provincial Secretary. Acting as the secretariat to government, the Provincial Secretary provides specialized and statutory services to the executive and the government, including:

(i) *Protocol*—provides for the costs of official ceremonies, entertaining visiting dignitaries and guests of the province, government-hosted functions, government honours and awards, and grants for the Queen Elizabeth II British Columbia Centennial Scholarship;
(ii) *Government House*—provides for the operation of Government House, including official functions held there, and for the office of the Lieutenant Governor;
(iii) *Legislative Buildings Services*—provides for the administration of Orders in Council and appeals to the Executive Council, the operation and maintenance costs of the Legislative Buildings and Government House, the occupancy and related costs in Vancouver for the Executive Council and the Leader of the Opposition, and for the occupancy and maintenance costs of British Columbia House, Ottawa;
(iv) *Provincial Elections*—provides for the administration of provincial elections, by-elections and plebiscites and for the compilation and maintenance of the voters list as required by the *Election Act;*
(v) *Lottery Grants Administration*—provides for the administration of grants from the Lottery Fund Special Account as authorized by the *Lottery Act*. All expenditures are recovered from the Lottery Fund Special Account;
(vi) Public Service Commission—provides for the fees and salaries of the Commissioners and staff, and the expenses of the Commission in the processing and hearing of appeals under the *Public Service Act;* and
(vii) *Provincial Archives and Records Services*–provides for the acquisition and preservation of historical government and private documents, printed materials and other records such as photographs, paintings, prints and audio-visual recordings considered to be of permanent historical significance to the province. This program also provides for a centralized records management service for government including technical microfilming advice and support, and for the performance of duties prescribed under the *Document Disposal Act*. Some costs are recovered for the storage, retrieval and disposal of records on behalf of Crown agencies.

(e) PUBLIC AFFAIRS BUREAU

This sub-vote provides for the planning, coordination and implementation of communication policies and programs, general advertising, and information services for all special offices and ministries of government and for certain public bodies.

Vote 71 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
3,552,033		Administration and Support Services	3,428,832	
0		Tourism Marketing	0	
	14,123,224	—Estimated		
	(14,123,224)	—Transfer to the Ministry of Tourism		
0		Tourism Product and Services	0	
	2,634,620	—Estimated		
	(2,634,620)	—Transfer to the Ministry of Tourism		
13,457,050		Provincial Secretary (net of recoveries)	13,230,973	
5,204,344		Public Affairs Bureau	4,990,011	
22,213,427		Total vote		21,649,816

38,971,271	Estimated Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
(16,757,844)	—Transfer to the Ministry of Tourism
22,213,427	

Group account classification	
Salaries and benefits	7,424,423
Operating costs	13,715,545
Asset acquisitions	485,830
Grants and contributions	239,835
Other expenditures	382,429
	22,248,062
Less recoveries	598,246
	21,649,816

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Expo 86 wind-up	0

Group account classification	
Operating costs	8,851
Less recoveries	8,851
	0

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
0	Canadian Broadcasting Corporation—regional records	0

Group account classification	
Operating costs	13,091
Less recoveries	13,091
	0

Statutory

ELECTIONS ACT (R.S.B.C. 1979, chap. 103, sec. 191 (1))

Appropriations			Actual Expenditures
532,849	By-elections		532,849
	Group account classification		
	Salaries and benefits	203,570	
	Operating costs	327,842	
	Other expenditures	1,437	
		532,849	

Statutory

ELECTIONS ACT (R.S.B.C. 1979, chap. 103, sec. 191 (1))

Appropriations			Actual Expenditures
700,315	Electoral boundary redistribution		700,315
	Group account classification		
	Salaries and benefits	414,530	
	Operating costs	279,547	
	Asset acquisitions	6,238	
		700,315	

Statutory

ELECTIONS ACT (R.S.B.C. 1979, chap. 103, sec. 191 (1))

Appropriations			Actual Expenditures
5,872,342	Enumeration 1989		5,872,342
	Group account classification		
	Salaries and benefits	2,344,399	
	Operating costs	3,524,422	
	Asset acquisitions	3,521	
		5,872,342	

Statutory

ELECTIONS ACT (R.S.B.C. 1979, chap. 103, sec. 191 (1))

Appropriations			Actual Expenditures
666	*Elections Act*—general		666
	Group account classification		
	Operating costs	666	

Statutory

ELECTIONS ACT (R.S.B.C. 1979, chap. 103, sec. 191 (1))

Appropriations			Actual Expenditures
49,282	Miscellaneous expenses		49,282
	Group account classification		
	Operating costs	49,282	

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations			Actual Expenditures
97,992	Royal Commission on Fullerton Inquiry		97,992
	Group account classification		
	Operating costs	92,636	
	Other expenditures	5,356	
		97,992	

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations			Actual Expenditures
120,039	Royal Commission on B.C. Tree Fruit Survey		120,039
	Group account classification		
	Salaries and benefits	7,299	
	Operating costs	111,519	
	Asset acquisitions	1,221	
		120,039	

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations			Actual Expenditures
67	Royal Commission on Oakalla Prison		67
	Group account classification		
	Operating costs	67	

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations			Actual Expenditures
358,266	Royal Commission—Watershed Inquiry		358,266
	Group account classification		
	Salaries and benefits	15,856	
	Operating costs	337,599	
	Other expenditures	4,811	
		358,266	

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations			Actual Expenditures
79,910	Royal Commission on Health Care Costs		79,910
	Group account classification		
	Operating costs	1,946	
	Other expenditures	77,964	
		79,910	

MINISTRY OF TOURISM

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $	Actual Expenditure $
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Government Management Services and Minister Responsible for Women's Programs (Vote 32)		4,973,000		
	—Transfer from the Ministry of International Business and Immigration (Vote 39)		444,600		
	—Transfer from the Ministry of Regional and Economic Development (Vote 49)		608,274		
	—Transfer from the Ministry of Provincial Secretary (Vote 71)		16,757,844	22,783,718	22,696,579
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Tourism North				
	—Canada's West Marketplace				
	—Rendez Vous Canada				
	—World Travel Mart				
	—Infonetwork				
			22,783,718	22,783,718	22,696,579

MINISTRY OPERATIONS

Appropriations		Actual Expenditures	
	Classification by sub-vote		
	Transfer from the Ministry of Government Management Services and Minister Responsible for Women's Programs		
4,973,000	Contribution to the B.C. Pavilion Corporation	4,973,000	
	Transfer from the Ministry of International Business and Immigration		
444,600	International Operations (net of recoveries)	444,600	
	Transfer from the Ministry of Regional and Economic Development		
608,274	Business Development	546,219	
	Transfer from the Ministry of Provincial Secretary		
16,880	Administration and Support Services	16,880	
14,156,344	Tourism Marketing	14,154,499	
2,584,620	Tourism Product and Services	2,561,381	
22,783,718	Total Expenditure		22,696,579
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
4,973,000	—Transfer from the Ministry of Government Management Services and Minister Responsible for Women's Programs		
444,600	—Transfer from the Ministry of International Business and Immigration		
608,274	—Transfer from the Ministry of Regional and Economic Development		
16,757,844	—Transfer from the Ministry of Provincial Secretary		
22,783,718			
	Group account classification		
	Salaries and benefits	3,255,005	
	Operating costs	9,346,677	
	Asset acquisitions	165,166	
	Grants and contributions	9,929,731	
		22,696,579	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures	
0	Tourism North		0
	Group account classification		
	Grants and contributions	380,585	
	Less recoveries	380,585	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations		Actual Expenditures	
0	Canada's West Marketplace		0
	Group account classification		
	Operating costs	27,600	
	Less recoveries	27,600	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Rendez Vous Canada		0
	Group account classification		
	Operating costs	10,000	
	Less recoveries	10,000	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	World Travel Mart		0
	Group account classification		
	Operating costs	30,650	
	Less recoveries	30,650	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22(1))

Appropriations			Actual Expenditures
0	Infonetwork		0
	Group account classification		
	Operating costs	10,050	
	Less recoveries	10,050	
		0	

MINISTRY OF TRANSPORTATION AND HIGHWAYS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated $	Other Authorizations $	Total $	$
72	Minister's Office	304,242		304,242	304,210
73	Ministry Operations	1,015,849,683		1,015,849,683	1,015,842,180
	Statutory—				
	Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Municipal Affairs, Recreation and Culture (Vote 47)		182,240,633	182,240,633	182,239,363
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries				
	—Revelstoke Project—Highway 23				
	—Elkford Bridge—Fording coal mine road				
		1,016,153,925	182,240,633	1,198,394,558	1,198,385,753

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 72 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Transportation and Highways, and includes the salaries of the minister and the immediate staff.

Appropriations			Actual Expenditures
304,242	Total vote		304,210
	Group account classification		
	Salaries and benefits	289,031	
	Operating costs	13,735	
	Asset acquisitions	1,444	
		304,210	

Vote 73 MINISTRY OPERATIONS

Description

This vote provides for administration, operation, and delivery of ministry programs including:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for executive, financial, administrative, personnel services, information systems, internal audit, public affairs, transport policy development, and regional operations support to ministry operations and programs. This sub-vote also provides for grants to various aviation and transportation associations.

(b) AIR TRANSPORT ASSISTANCE

This sub-vote provides for contributions in support of local airport facilities.

(c) CONTRIBUTION TO THE BRITISH COLUMBIA RAILWAY COMPANY

This sub-vote provides for a contribution to the British Columbia Railway Company to compensate the railway for operating losses and capital expenditures on government mandated services.

(d) CONTRIBUTION TO THE BRITISH COLUMBIA FERRY CORPORATION

This sub-vote provides for a contribution to the British Columbia Ferry Corporation and for lease payments and related administration costs for ferries leased to and operated by the Corporation.

(e) HIGHWAY MAINTENANCE

This sub-vote provides for the maintenance and operation of highways and roads, bridge structures, ferry routes, ferry landings, tunnels, and winter maintenance involving snow and ice removal. This sub-vote also provides for district operations, and funding to provide protection of the road and bridge infrastructure. Contributions are provided to various organizations in support of ski hill access, highway research and other transportation related activities. Recoveries are received from within the ministry for the use of equipment or the provision of services.

(f) HIGHWAY REHABILITATION

This sub-vote provides for the restoration and improvement of the existing highway system to protect the investment in infrastructure, provide economy of maintenance and enhance safety. Contributions are provided for arterial beautification projects.

(g) CAPITAL CONSTRUCTION

This sub-vote provides for major upgrading of the existing highway system and development of new routes to improve capacity, accessibility and service levels. This includes planning, engineering, design, survey, construction, reconstruction, paving, legal, right-of-way acquisition and property purchase, all relating to provincial highways, roads, bridges, ferries, ferry landings and tunnels. Contributions are provided to other levels of government in support of their transportation systems.

(h) MAJOR HIGHWAY CAPITAL CONSTRUCTION

This sub-vote provides for the project management, planning, engineering, design, survey, construction, reconstruction, paving, legal, right-of-way acquisition and property purchases for the following major highway capital construction projects: Fraser River Crossing and Connectors; the Okanagan Connector between Merritt and Peachland; the Vancouver Island Highway including the upgrading of the highway between Swartz Bay and Nanaimo, and construction of a new inland highway from Nanaimo to Menzies Bay; the Cassiar Connector between the Second Narrows Bridge and First Avenue in Vancouver; the Sea to Sky Highway between Horseshoe Bay and Whistler; the Burnaby Freeway/Trans-Canada Highway from the First Avenue area to the eastern boundary of Langley; and Highway #97—Okanagan from the Canada/United States border to the Trans-Canada Highway.

Vote 73 — Continued

Appropriations			Actual Expenditures	
		Classification by sub-vote		
53,473,427		Administration and Support Services		53,473,426
3,183,315		Air Transport Assistance		3,183,315
21,094,000		Contribution to the British Columbia Railway Company		21,094,000
104,269,800		Contribution to the British Columbia Ferry Corporation		104,269,800
329,112,830		Highway Maintenance and Operations		329,112,829
	316,681,457	—Road and Bridge Maintenance	316,681,456	
	12,431,373	—Ferry Maintenance and Operations	12,431,373	
151,678,635		Highway Rehabilitation		151,678,635
	73,274,181	—Roads	73,274,181	
	20,370,165	—Bridges and Ferry Landings	20,370,166	
	454,595	—Ferries	454,594	
	57,579,694	—Paving	57,579,694	
194,459,970		Capital Construction		194,461,865
	82,155,699	—Roads	82,155,702	
	17,003,209	—Bridges and Ferry Landings	17,003,209	
	1,272,045	—Ferries	1,272,044	
	14,531,949	—Paving	14,531,948	
	51,494,886	—Planning and Engineering	51,494,886	
	21,987,006	—Property Acquisition	21,988,901	
	6,015,176	—Municipal Contributions	6,015,175	
158,577,706		Major Highway Capital Construction		158,568,310
	15,764,297	—Fraser River Crossing and Connectors	15,764,468	
	78,737,009	—Okanagan Connector	78,727,445	
	12,826,290	—Vancouver Island Highway	12,826,289	
	17,256,777	—Cassiar Connector	17,256,777	
	7,558,897	—Sea to Sky Highway	7,558,896	
	495,429	—Burnaby Freeway/Trans-Canada Highway	495,429	
	25,939,007	—Highway #97—Okanagan	25,939,006	
1,015,849,683		Total vote		1,015,842,180

Group account classification	
Salaries and benefits	107,314,600
Operating costs	476,201,791
Asset acquisitions	301,401,184
Grants and contributions	130,397,245
Other expenditures	527,360
	1,015,842,180

TRANSIT SERVICES

Appropriations			Actual Expenditures
182,240,633	Transfer from the Ministry of Municipal Affairs, Recreation and Culture		182,239,363
0	Estimated		
	Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
182,240,633	—Transfer from the Ministry of Municipal Affairs, Recreation and Culture		
182,240,633			
	Group account classification		
	Grants and contributions	182,239,363	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Revelstoke Project—Highway 23		0
	Group account classification		
	Operating costs	439	
	Asset acquisitions	4,250	
		4,689	
	Less recoveries	4,689	
		0	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations			Actual Expenditures
0	Elkford Bridge—Fording coal mine road		0
	Group account classification		
	Salaries and benefits	10,611	
	Operating costs	30,979	
	Asset acquisitions	347,578	
		389,168	
	Less recoveries	389,168	
		0	

OTHER APPROPRIATIONS

Summary of Expenditure by Appropriation

		Total Appropriations			
Vote No.	Description	Estimated $	Other Authorizations $	Total $	Actual Expenditure $
74	Management of Public Funds and Debt (Ministry of Finance and Corporate Relations)	651,400,000			
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 53)		22,668,261	674,068,261	674,068,261
75	Contingencies (All Ministries) (Ministry of Finance and Corporate Relations)	50,000,000		50,000,000	23,819,656
76	New Programs (Ministry of Finance and Corporate Relations)	45,000,000		45,000,000	8,583,739
	Statutory—				
	Special Accounts—				
	South Moresby Implementation Act (S.B.C. 1988, chap. 60, sec. 4)				
	—South Moresby Implementation—Forestry Compensation	32,923,626		32,923,626	308,284
	Lottery Act (R.S.B.C. 1979, chap. 249, secs. 6 and 7)				
	—Lottery Fund	182,000,000		182,000,000	109,992,523
		961,323,626	22,668,261	983,991,887	816,772,463

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 74 (Minister of Finance and Corporate Relations)

MANAGEMENT OF PUBLIC FUNDS AND DEBT

Description

This vote provides for the cost of managing public funds and debt and includes the following:

(a) COST OF BORROWING FOR GOVERNMENT PURPOSES

This sub-vote provides for the cost of interest on the direct debt of the province borrowed for government purposes, and for associated costs incurred by Provincial Treasury in the borrowing and management of government funds and debt instruments.

(b) COST OF BORROWING FOR RELENDING TO GOVERNMENT BODIES

This sub-vote provides for the cost of interest on borrowings on behalf of government bodies, and all associated costs. These costs are fully recovered from the government bodies.

(c) INTEREST ASSISTANCE

This sub-vote provides for an annual grant of $3,800,000 to the British Columbia Systems Corporation for interest assistance. This sub-vote also provides for other expenditures associated with debt restructuring and repayment arrangements for Crown corporations which are fully recovered.

(d) INTEREST EXPENSE ON BORROWINGS FROM THE BUDGET STABILIZATION FUND

This sub-vote provides for interest costs on borrowings by the General Fund from the Budget Stabilization Fund.

Appropriations		Actual Expenditures	
	Classification by sub-vote		
522,312,843	Cost of Borrowing for Government Purposes	510,230,241	
10	Cost of Borrowing for Relending to Government Bodies (net of recoveries)	0	
3,800,000	Interest Assistance (net of recoveries)	2,850,000	
147,955,408	Interest Expense on Borrowings from the Budget Stabilization Fund	160,988,020	
674,068,261	Total vote		674,068,261
651,400,000	Estimated		
22,668,261	Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 53)		
674,068,261			
	Group account classification		
	Operating costs	71,778	
	Grants and contributions	2,850,000	
	Other expenditures	1,197,533,628	
		1,200,455,406	
	Less recoveries	526,387,145	
		674,068,261	

Vote 75 (Minister of Finance and Corporate Relations)

CONTINGENCIES (ALL MINISTRIES)

Description

This vote provides additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include those developments during the year which could not have been reasonably anticipated at the time of preparing the budget. Contingent events include those developments that can be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where the final costs will be dependent on a pending decision by government or another party.

This vote also provides funding for items not budgeted in other votes, but which are consistent with the general purposes of those votes, for unanticipated events only. This includes natural disasters, emergency relief and assistance for those in need. *Ex gratia* payments are also provided for.

Appropriations		Actual Expenditure	
	Seniors Advisory Council	200,000	
	Justice Reform Committee	4,492,850	
	Dinsmore Bridge Grant	500,000	
	Ballard Power Systems Incorporated	180,000	
	Teachers Investment and Housing Corporation—Litigation Budget	597,051	
	Ex Gratia Motor Vehicle Branch	39,241	
	Property Purchase Tax—British Columbia Enterprise Corporation	102,152	
	Accuracy Improvement 1991 Census	623,786	
	Westbank Indian Band	228,861	
	Government Accounting Systems Strategic Plan Initiative	220,000	
	Transportation Museum of B.C	410,000	
	Residential Tenancy Branch—Liquor Licensing Committee and Liquor Appeal Board	500,000	
	Semiahmoo House Grant Enquiry	67,245	
	Premiers Council on Native Affairs	235,758	
	Principal Compensation Program	138,647	
	Energy, Mines and Petroleum Resources Minister's Office	5,570	
	Ambulance Chassis Purchase	236,817	
	Ombudsman Management—Salary Increases	105,000	
	Solicitor General Vehicle Licence Plates	1,400,000	
	International Education Initiative	400,000	
	Traffic Violation Fines Initiative	4,100,000	
	Islands Trust	100,000	
	Policing Costs—Solicitor General	3,440,000	
	B.C. Ambulance Paramedic—Salary	3,151,200	
	Attorney General—Miscellaneous	1,039,999	
	B.C. Pavilion Corporation—Tourism	1,960,000	
	B.C. Forest Resources Commission	1,100,000	
	China Steel Site Study	62,399	
	Fisheries Inspection Program	170,000	
	Municipal Affairs, Recreation and Culture—Tenant Improvements Payout	196,002	
	Municipal Affairs, Recreation and Culture—Heritage Assets	179,080	
	Tourism Funding	237,570	
	Finance and Corporate Relations—Loans Administration	200,000	
	Leave Liability	4,137,795	
	Employee Benefits	(6,937,367)	
50,000,000	Total vote		23,819,656

Group account classification	
Operating costs	16,455
Grants and contributions	3,207,080
Other expenditures	27,533,488
	30,757,023
Less recoveries	6,937,367
	23,819,656

Vote 76 (Minister of Finance and Corporate Relations)

NEW PROGRAMS

Description

This vote provides a preliminary estimate of funding for new government programs in the areas of:

(i) *Housing*—provides funding for initiatives to increase the supply of rental housing;
(ii) *Social Initiatives*—provides funding for programs to help improve the social well-being of British Columbians;
(iii) *Energy Projects*—provides funding for projects which encourage energy self-sufficiency; and
(iv) *Diversification Initiatives*—provides financing assistance to aid in the diversification of the provincial economy.

In addition, this vote provides for salary funding for program initiatives.

Appropriations			Actual Expenditures
45,000,000	Total vote		8,583,739
	Group account classification		
	Grants and contributions	301,000	
	Other expenditures	8,282,739	
		8,583,739	

SUMMARY OF SPECIAL ACCOUNTS AND SPECIAL FUNDS BALANCES AT MARCH 31, 1990

Fixed Capital (Perpetual) Accounts

	Account Equity $
Capital Accounts—	
British Columbia Cultural Fund	20,000,000
First Citizens' Fund	25,000,000
Physical Fitness and Amateur Sports Fund	20,000,000
	Spending Authority[1] $
Current Accounts (available for expenditure)—	
British Columbia Cultural Fund	1,746,386
First Citizens' Fund	5,306,361
Physical Fitness and Amateur Sports Fund	344,799

Other Special Accounts

Agricultural Land Development	12,790,327
Corrections Work Program	158,891
Crop Insurance Stabilization	10,050,000
Crown Land	292,581,416
Downtown Revitalization	0
Farm Income Assurance Fund—	
Contributed Reserve	9,674,624
Operating	22,083,331
Farm Products Industry Improvement	10,184,161
Forest Stand Management Fund	860,121
Habitat Conservation Fund	857,867
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	27,390,499
Industrial Incentive Fund	72,944,034
Insurance and Risk Management Account	22,914,529
Land Titles Survey	9,298
Livestock Protection	101,458
Lottery Fund	97,772,595
Low Interest Loan Assistance Revolving Fund	32,252,102
Lumber Export Charge Compensation Fund	0
North East Coal Development	8,114,312
Office of the Public Trustee	351,059
Productivity Fund	500,000
Provincial Computerization of Libraries	0
Provincial Home Acquisition	452,030,389
Purchasing Commission Working Capital Account	(8,366,721)
Revenue Sharing Fund—	
Revenue Sharing Stabilization Account	31,250,000
Current	55,899,671
Small Business Forest Enterprise	183,285,654
Small Business Incentive Program	34,165,612
Social Housing	14,682,608
South Moresby Implementation—Forestry Compensation	33,298,896
South Moresby Implementation—Forests Replacement	25,031,227
Tourism Incentives Program	14,275,845
University Endowment Lands Administration	3,177,414
	1,532,718,765

Special Funds

Budget Stabilization Fund	1,599,936,304
Privatization Benefits Fund	420,903,336
	2,020,839,640

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[1] The actual spending authority of a Special Account is restricted to the cash held for that account. The total potential spending authority is indicated by its closing equity. When noncash amounts are removed from equity, the cash balance or spending authority for the statement presentation date is provided. Therefore, for the following section "Net Assets" is defined as the difference between all noncash assets and liabilities. The difference between net equity and "net assets" is the "cash balance" or current spending authority of the Special Account.

Note: *See* the following pages for details of each of the Special Accounts and Funds.

DETAILS OF TRANSACTIONS

Special Accounts and Special Funds for the Year Ended March 31, 1990

FIXED CAPITAL (PERPETUAL) ACCOUNTS—CAPITAL ACCOUNTS

British Columbia Cultural Fund		
Balance, March 31, 1989 and 1990	20,000,000	
First Citizens' Fund		
Balance, March 31, 1989 and 1990	25,000,000	
Physical Fitness and Amateur Sports Fund		
Balance, March 31, 1989 and 1990	20,000,000	
Fixed Capital (Perpetual) Accounts—Capital Accounts balance, March 31, 1990		65,000,000

FIXED CAPITAL (PERPETUAL) ACCOUNTS—CURRENT ACCOUNTS

British Columbia Cultural Fund

(Ministry of Municipal Affairs, Recreation and Culture)

This account was originally created as a fund under the *Centennial Cultural Fund Act* (S.B.C. 1967, chap. 2). The name was changed to the British Columbia Cultural Fund effective March 31, 1972, pursuant to the *Centennial Cultural Fund (Amendment) Act*. It was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account promotes the cultural development of the people of British Columbia. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants to cultural projects, groups and organizations. Administration costs are funded through voted appropriations.

Balance, April 1, 1989		1,284,224	
Add			
Interest received		2,041,915	
Less			
Operating costs	28,975		
Grants and contributions	1,550,778		
		1,579,753	
Cash balance, March 31, 1990			1,746,386

First Citizens' Fund

(Ministry of Native Affairs)

This account was originally created as a fund under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33) and was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) which was amended in 1987 to allow loans. It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account promotes the advancement and expansion of the cultural, educational and economic circumstances and position of persons of the North American Indian race who were born in and are residents of British Columbia. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants primarily for student bursaries and to native friendship centres. Administration costs are funded through voted appropriations.

Balance, April 1, 1989		4,440,185	
Add			
Interest received		2,695,764	
Less			
Operating costs	78,789		
Grants and contributions	1,750,799		
		1,829,588	
Cash balance, March 31, 1990			5,306,361

Physical Fitness and Amateur Sports Fund

(Ministry of Municipal Affairs, Recreation and Culture)

This account was originally created as a fund under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account promotes the physical fitness of and participation by the residents of the province in amateur sport. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants to physical fitness and amateur sport projects, groups and organizations. Administration costs are funded through voted appropriations.

Balance, April 1, 1989		458,274	
Add			
Interest received		1,590,375	
Less			
Operating costs	480,121		
Grants and contributions	1,223,729		
		1,703,850	
Cash balance, March 31, 1990			344,799

OTHER SPECIAL ACCOUNTS

Agricultural Land Development

(Ministry of Agriculture and Fisheries)

This account was originally created as a fund by the *Finance Statutes Amendment Act, 1981* which amended the *Agricultural Land Development Act* (R.S.B.C. 1979, chap. 10) to establish the fund. This fund was subsequently changed to a Special Account by the *Special Appropriations Act* (S.B.C. 1982, chap. 40) at which time the *Agricultural Land Development Act* (R.S.B.C. 1979, chap. 10) was repealed and incorporated with the *Agricultural Credit Act* (R.S.B.C. 1979, chap. 8).

The purpose of the account is to make loans, on a revolving basis, for the purposes specified under the *Agricultural Credit Act* (R.S.B.C. 1979, chap. 8). Revenue represents interest paid on outstanding loans and expenditures are for loan expenses. Administration costs are funded through voted appropriations.

Balance, April 1, 1989	26,416,217	
Add		
Interest received	789,004	
Equity, March 31, 1990		27,205,221
Less		
Net assets		14,414,894
Cash balance, March 31, 1990		12,790,327

Aquaculture Incentive Program

(Ministry of Regional and Economic Development)

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). This Special Account has been consolidated with the Industrial Development Assistance Program and the Small Manufacturers' Incentive Program Special Accounts and is currently reported under the Small Business Incentive Program Special Account.

Balance, April 1, 1989	6,296,705	
Less		
Transfer to the Small Business Incentive Program Special Account	6,296,705	
Balance, March 31, 1990		0

Corrections Work Program

(Ministry of Solicitor General)

This account was established under the authority of the *Miscellaneous Statutes Amendment Act (No. 2)* (S.B.C. 1987, chap. 43). The purpose of this account is to assist inmates or young persons in acquiring work skills and to encourage them to engage in work.

Money may be advanced to the account from the General Fund with Treasury Board approval. Money received by the government from operation of the work program or by way of return on money expended from the account may also be received subject to the directives of Treasury Board. The Treasury Board may direct from time to time that all or some of the money in the account shall be paid into the General Fund.

Balance, April 1, 1989		(26,488)	
Add			
Sales and service revenue		855,173	
Less			
Operating costs	332,815		
Asset acquisitions	102,052		
Grants and contributions	211,189		
		646,056	
Equity, March 31, 1990			182,629
Less			
Net assets			23,738
Cash balance, March 31, 1990			158,891

Crop Insurance Stabilization

(Ministry of Agriculture and Fisheries)

This account was originally created as a fund under *Crop Insurance Stabilization Fund Act, 1967*. It was continued by the *Insurance for Crops Act* (R.S.B.C. 1979, chap. 202) and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides for the financial stability of any plan under the crop insurance program.

The account has no operating revenue or expenditure. Administration costs are funded through voted appropriations. Advances (disbursements) are provided to cover deficits in the Crop Insurance Trust Account that may arise due to payment of indemnity claims in excess of premiums and other revenue in the Trust Account. These advances are fully recovered from crop insurance program premium revenue in subsequent years.

The account has an original balance of $10,000,000 which was depleted in 1985/86. An additional $10,000,000 was added to the balance of the account in 1986/87, and $5,000,000 was added to the balance in 1987/88.

Equity, March 31, 1989 and 1990	25,000,000
Less	
Net assets	14,950,000
Cash balance, March 31, 1990	10,050,000

Crown Land

(Ministry of Crown Lands and Ministry of Social Services and Housing)

This account was originally created as a fund under Section 7 of the *Department of Housing Act, 1973*. It was replaced by the Crown Land Fund effective July 31, 1979, pursuant to the *Ministry of Lands, Parks and Housing Act* and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40).

Revenue sources include leases of Crown land under the *Land Act* (R.S.B.C. 1979, chap. 214) interest income and other land sales. Expenditure represents: land acquisition costs for park, fish and wildlife conservation purposes; write-down of uncollectable loans, costs associated with the sale of Crown land and the sale or disposal of assets on Crown land; capital projects on University Endowment Lands; and, acquisition of social housing sites, the write-down of uncollectable loans and interest charges related to the British Columbia Home Program, and discounts for early repayment of British Columbia Home Program loans. Administration costs are funded through voted appropriations.

Balance, April 1, 1989		368,020,920	
Add			
Lease income	16,050,999		
Sales income	1,803,591		
Development income	42,134,862		
Interest received	6,159,049		
Miscellaneous income	418,219	66,566,720	
Less			
Other expenditures		67,726,925	
Equity, March 31, 1990			366,860,715
Less			
Net assets			74,279,299
Cash balance, March 31, 1990			292,581,416

Downtown Revitalization

(Ministry of Municipal Affairs, Recreation and Culture)

This account was originally created as a fund by the *Special Funds Act* (S.B.C. 1980, chap. 53) and became a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides for grants and contributions to municipalities and the business community to revitalize downtown areas and provides repayable loans to municipalities to assist in financing the capital cost of downtown improvements.

The account's balance was established with a $25,000,000 appropriation in 1980. No revenue is credited to the account as interest on outstanding loan principal is paid to the General Fund. Operating expenditures include grants and contributions with administration costs being funded through voted appropriations. This is a non-revolving Special Account as loans reduce the balance of the account and repayments are credited to the General Fund.

The spending authority for this special account is now extinguished.

Balance, March 31, 1989	156	
Less		
Operating costs	156	
Balance, March 31, 1990		0

Farm Income Assurance Fund

(Ministry of Agriculture and Fisheries)

This account was originally created as a fund under the *Farm Income Assurance Act* (S.B.C. 1973, chap. 115) and the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 84). It was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The account establishes and administers farm income plans for such farmers in the province as may be designated by the Lieutenant Governor in Council. There are plans currently in effect for the following commodity groups: beef, blueberries, greenhouse vegetables, potatoes, processed vegetables, sheep, swine, tree-fruits and strawberries.

One half of the annual revenue of the account comes from participating producers' contributions while the other one half comes from a matching provincial government contribution voted from the General Fund. Expenditures includes claim payments to qualifying producers. Administration costs are funded through voted appropriations.

	Reserve for Stabilization[1]	Operating (Deficit)	Fund Balance
Balance, April 1, 1989	9,674,624	13,008,878	22,683,502
Add			
Producers premiums		17,049,044	
Government premiums (Vote 9)		17,049,044	
Total revenue		34,098,088	34,098,088
Less Indemnities			
Beef producers		9,871,074	
Berry producers		386,074	
Greenhouse producers		115,089	
Potato producers		1,936	
Processed vegetable producers		(449,987)	
Sheep producers		281,669	
Swine producers		(129,229)	
Tree-fruit producers		24,558,123	
Total indemnity		34,634,749	34,634,749
Equity, March 31, 1990	9,674,624	12,472,217	22,146,841
Less			
Net assets (liabilities)		(9,611,114)	(9,611,114)
Cash balance, March 31, 1990	9,674,624	22,083,331	31,757,955

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[1] In fiscal 1979/80 a special contribution of $10 million was given by the Government to this account to supplement short-term deficits of individual programs. This contributed reserve for stabilization was supplemented by a further $1 million in 1982/83 and used to cover the net write-off of discontinued programs. As of March 31, 1990, $9,674,624 remains of this reserve.

Farm Products Industry Improvement

(Ministry of Agriculture and Fisheries)

This account was originally created as a fund under the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 84). It was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to encourage and assist the continued development and expansion of the agricultural industry in the province through grants and loan guarantees for agricultural processors.

Revenue is derived from the sale of assets and from the collection of payments under guarantees. Expenditures includes loan guarantee payments and grants to agricultural industry processors. Administration costs are funded through voted appropriations.

Cash balance, March 31, 1989 and 1990	10,184,161

Forest Stand Management Fund

(Ministry of Forests)

This account was originally established as a fund by the *Forest Stand Management Fund Act* (S.B.C. 1986, chap. 8). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The purpose of the account is to provide for the enhanced management of British Columbia's forest and range lands and to undertake projects for this purpose which provide employment and training opportunities.

The account can be credited with contributions from the General Fund, the Government of Canada, municipalities, the forest industry, forest sector unions and others.

Balance, April 1, 1989		3,518	
Add			
Transfer from the General Fund (Vote 28)		5,000,000	
Less			
Salaries and benefits	124,264		
Operating costs	7,381,760		
Recoveries	(2,991,021)		
		4,515,003	
Equity, March 31, 1990			488,515
Less			
Net assets (liabilities)			(371,606)
Cash balance, March 31, 1990			860,121

Habitat Conservation Fund

(Ministry of Environment)

This account was originally created as a fund under the *Miscellaneous Statutes Amendment Act (No. 2), 1981* which amended the *Wildlife Act* (S.B.C. 1982, chap. 57) to establish a fund for the purpose of the enhancement of fish and wildlife and their habitat. It was changed to Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

Revenue is credited to the account from surcharges on angling, hunting, guiding and trapping licences, and from bequests, donations and fund raising projects undertaken on behalf of the account. Expenditure includes projects to enhance fish and wildlife populations, the habitat on which they depend, or habitat acquisitions, promotion and educational projects, and reasonable expenses incurred by individuals advising the minister with respect to the account. Administration costs are funded through voted appropriations.

Balance, April 1, 1989		612,458	
Add			
Fees and licences	2,472,083		
Interest received	141,561		
Other	2,060,712		
		4,674,356	
Less			
Salaries and benefits	84,665		
Operating costs	2,607,180		
Asset acquisitions	1,618,946		
Grants and contributions	139,403		
		4,450,193	
Equity, March 31, 1990			836,620
Less			
Net assets (liabilities)			(21,247)
Cash balance, March 31, 1990			857,867

Industrial Development Assistance Program

(Ministry of Regional and Economic Development)

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). This Special Account has been consolidated with the Aquaculture Incentive Program and the Small Manufacturers' Incentive Program Special Accounts and is currently reported under the Small Business Incentive Program Special Account.

Balance, April 1, 1989	26,076,145	
Less		
Transfer to the Small Business Incentive Program Special Account	26,076,145	
Balance, March 31, 1990		0

Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund

(Ministry of Regional and Economic Development)

This account was originally created as a revolving fund by the *Industrial Development Fund Act* (R.S.B.C. 1979, chap. 194) and was changed to a special account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The purpose of the account is to accumulate principal and interest payments on outstanding loans made under the Community Industrial Development Program of the federal/provincial Industrial Development Subsidiary Agreement, to be used to make further loans under the program.

This revolving special account's balance has been established over several years through equal capital contributions from the federal and provincial governments and from interest earned on outstanding loans. The federal government's annual capital contribution was credited directly to provincial revenue. Prior to 1984/85 the provincial government voted an appropriation into the account each year equal to the federal capital contribution plus a matching provincial capital contribution. Interest earned on the account's outstanding loans and funds on deposit is credited to the account, and is recorded as provincial revenue although it is to be shared equally between the two governments under the terms of the agreement. Accordingly, the province records an expense against the account each year equal to one-half of the annual interest earned. This expense does not decrease the amount of funds available for loans from the account, but simply ensures that one-half of the account's overall balance is recorded as funds of the federal government, to be paid upon the termination of the account. The balance presented in the statement below represents only provincial assets; the combined federal and provincial balance is twice this amount. Under the terms of the federal/provincial agreement, the last capital contributions were made to the account in 1983/84.

Revenue represents earned interest on outstanding loans and funds on deposit. Expenditures represent the provincial share of bad debt expenditures and the federal share of interest revenue. Administration costs are funded through voted appropriations.

Balance, April 1, 1989	21,455,825	
Add		
Interest received	2,721,717	
Less		
Other expenditures	1,373,359	
Equity, March 31, 1990		22,804,183
Less		
Net assets (liabilities)		(4,586,316)
Cash balance, March 31, 1990		27,390,499

Industrial Incentive Fund

(Ministry of Regional and Economic Development)

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide loans or make investments to assist the establishment of new industry or the introduction of new technology to existing industry under the Canada/British Columbia Economic and Regional Development (ERDA) Industrial Development Subsidiary Agreement or other agreements.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1989	67,117,011	
Add		
Transfer from the General Fund	36,800,000	
Less		
Loans, investments and advances	30,972,977	
Cash balance, March 31, 1990		72,944,034

Insurance and Risk Management

(Ministry of Finance and Corporate Relations)

This account was established under the authority of the *Financial Administration Amendment Act* (S.B.C. 1989, chap. 46). The purpose of the account is to provide insurance and/or risk management services to government bodies, ministries, public authorities, or classes of persons or public authorities designated by regulation.

Revenue represents amounts paid by or in respect of participants under agreements, amounts required to be paid under regulations, earnings of the account, and amounts appropriated for that purpose. Expenditures are for costs related to an agreement or an arrangement, and/or self-insurance services provided to hospitals, schools, and colleges for investigation and settlement of claims, risk management services and purchase of insurance.

Balance, April 1, 1989	0	
Add		
Revenue	24,026,612	
Less		
Operating costs	962,083	
Equity, March 31, 1990		23,064,529
Less		
Net assets (liabilities)		150,000
Cash balance, March 31, 1990		22,914,529

Land Titles Survey

(Ministry of Attorney General)

This account was originally created as a fund by authority of the *Land Title Act* (R.S.B.C. 1979, chap. 219) and was later changed to a Special Account by the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to make payments to owners or purchasers of real property to defray, in whole or in part, costs attributable to survey work that restores or re-establishes insufficient or missing survey evidence, corrects survey errors, resolves conflicts concerning unascertainable parcel boundaries or provides access to land granted by the Crown.

Cash balance, March 31, 1989 and 1990	9,298

Livestock Protection

(Ministry of Agriculture and Fisheries)

This account was originally created as a fund under the *Domestic Animal Protection Act* (S.B.C. 1973, chap. 114). It was continued under the *Livestock Protection Act* (R.S.B.C. 1979, chap. 245) and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to provide compensation to an owner of livestock killed or injured by a dog that is not owned or kept by the livestock owner and also to encourage good dog husbandry practices in the province.

All fees, licences and cost assessments levied under the *Livestock Protection Act* (R.S.B.C. 1979, chap. 245) are credited to the account as revenue. Expenditures include compensation grants and administration costs.

Balance, April 1, 1989		100,712	
Add			
Licence revenue		13,983	
Less			
Operating costs	2,852		
Grants and contributions	10,385		
		13,237	
Cash balance, March 31, 1990			101,458

Lottery Fund

(Other Appropriations)

This account was originally created as a fund under the *Lotteries Act* (S.B.C. 1974, chap. 51) and was continued by the *Lottery Act* (R.S.B.C. 1979, chap. 277). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account receives proceeds from the conduct and operation of lotteries by the province. Expenditures include administration costs, grants and related costs for programs consistent with the purpose of the *Lottery Act.*

Balance, April 1, 1989			25,011,027	
Add				
Revenue, net			198,052,685	
Less				
Administration Costs				
Salaries and benefits	344,468			
Operating costs	163,703			
Asset acquisitions	73,631			
		581,802		
Grants and Related Expenditures				
Salaries and benefits	88,346			
Operating costs	2,879,005			
Asset acquisitions	607,980			
Grants and contributions	105,833,118			
Other expenditures	2,272			
		109,410,721		
			109,992,523	
Equity, March 31, 1990				113,071,189
Less				
Net assets				15,298,594
Cash balance, March 31, 1990				97,772,595

Low Interest Loan Assistance Revolving Fund

(Ministry of Finance and Corporate Relations)

This account was originally created as a revolving fund by authority of the *Low Interest Loan Assistance Revolving Fund Act* (S.B.C. 1985, chap. 44). It was changed to a Special Account under the *Special Accounts Appropriation* and *Control Act* (S.B.C. 1988, chap. 26). The account provides a mechanism whereby loans, made by the British Columbia Enterprise Corporation under the Low Interest Loan Assistance Program, and associated interest payments are to be repaid into a Special Account to permit further loans to be made on a revolving basis. The program provides low interest loans to firms in various business sectors, including but not limited to, manufacturing, processing and advanced technology.

Revenue represents interest on outstanding loans and funds on deposit and additions to the account balance by way of voted expenditure. Expenditures are for administration and other related loan costs.

Balance, April 1, 1989		33,523,471	
Add			
Interest received		1,106,626	
Less			
Grants and contributions	623,674		
Other expenditures	228,336		
		852,010	
Equity, March 31, 1990			33,778,087
Less			
Net assets			1,525,985
Cash balance, March 31, 1990			32,252,102

Lumber Export Charge Compensation Fund

(Ministry of Finance and Corporate Relations)

This account was originally created as a fund by authority of the *Softwood Lumber Products Export Charge Compensation Act* (S.B.C. 1988, chap. 65). It was charged to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The purpose of the account was to compensate lumber exporters in respect of export charges paid by them in specified circumstances.

Revenue received by the government from Canada under the *Softwood Lumber Products Export Charge Act* (Canada) on or after January 15, 1988, was credited to the account.

Expenditure consists of compensation paid to lumber exporters who qualify under the regulations to the Act, which limit compensation to narrowly-defined circumstances. Administration costs are funded through voted appropriations.

This account was repealed by the *Budget Measures Implementation Act* (S.B.C. 1989, chap. 1) effective April 1, 1989.

Balance, April 1, 1989	32,195,868	
Less		
Dissolution of Special Account	32,195,868	
Balance, March 31, 1990		0

North East Coal Development

(Ministry of Regional and Economic Development)

This account was originally created as a fund by the *Special Funds Act* (S.B.C. 1980, chap. 53) and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to provide money for the construction and initial development phases of coal development in northeastern British Columbia, and for the coordination, planning and administration of the coal project.

The account received a $20,000,000 appropriation from the General Fund in 1980. No interest or other revenue has since been credited to the account balance. The last expenditures made from this account were in 1984/85.

Cash balance, March 31, 1989 and 1990	8,114,312

Office of the Public Trustee

(Ministry of Attorney General)

This account is created by the authority of the *Public Trustee Amendment Act* (S.B.C. 1989, chap. 11). The purpose of this account is to provide services to clients of the Public Trustee, including those incompetent to manage their own affairs, deceased estates where no other person is willing or able to act, minors in receipt of settlements and missing persons.

Revenue is credited to the account from fees and commissions paid by clients of the Public Trustee for services rendered and interest on inactive estates. Expenditures are for costs directly related to the provision of services to clients and for administration.

Balance, April 1, 1989		0	
Add			
Revenue, net		8,491,814	
Less			
Salaries and benefits	3,252,705		
Operating costs	2,895,972		
Asset acquisitions	195,932		
Other expenditures	108,415		
Recoveries	(111,721)		
		6,341,303	
Equity, March 31, 1990			2,150,511
Less			
Net assets			1,799,452
Cash balance, March 31, 1990			351,059

Productivity Fund

(Ministry of Labour and Consumer Services)

This account was originally created as a fund by the *Industrial Relations Act* (R.S.B.C. 1987, chap. 212). The purposes of this account are to assist in making the province competitive in world markets, to encourage cost savings and productivity, to ensure that gains from productivity are equitably shared by labour, capital and consumers, and to create the potential for new job creation through increased investment in the province.

The account received a $500,000 appropriation from the General Fund in 1989. Money may be paid out of the fund on the requisition of the minister in a manner the minister considers appropriate in furtherance of the purposes of the fund.

Cash balance, April 1, 1989 and 1990	500,000

Provincial Computerization of Libraries

(Ministry of Municipal Affairs, Recreation and Culture)

This account was originally created as a fund by the *Special Funds Act* (S.B.C. 1980, chap. 53) and was later changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides grants to public libraries in the province to institute automated cataloguing and circulating systems.

No interest or other revenue is credited to the account. Administration costs are funded through voted appropriations.

Balance, April 1, 1989	120,911	
Less		
Grants and contributions	120,911	
Cash balance, March 31, 1990		0

Provincial Home Acquisition

(Ministry of Finance and Corporate Relations)

This account was originally created as a fund by authority of the *Provincial Home Acquisition Act, 1967* for the purpose of paying grants to qualified British Columbia residents constructing or purchasing a home or for making loans to be secured by second mortgages. Mortgage financing is also provided from this account under the *Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170). The fund was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40).

Account revenue consists of interest on outstanding mortgage principal and account expenditures include associated loan costs. Administration costs are funded through voted appropriations.

Balance, April 1, 1989		449,764,471	
Add			
Mortgage interest	9,395,292		
Miscellaneous revenue	465,792		
		9,861,084	
Less			
Provision for doubtful accounts	8,989		
Extinguishment of doubtful accounts	26,475		
Interest rebates	344,106		
Other expenditures	18,086		
		397,656	
Equity, March 31, 1990			459,227,899
Less			
Net assets			7,197,510
Cash balance, March 31,1990			452,030,389

Purchasing Commission Working Capital

(Ministry of Government Management Services and Minister Responsible for Women's Programs)

This account was established by authority of the *Purchasing Commission Act* (R.S.B.C. 1979, chap. 350) to provide Purchasing Commission with working capital to finance the acquisition of inventory and selected goods and services for resale or lease to government and participating public bodies, the disposal of surplus materiel of government and participating public bodies, the establishment and operation of warehouses for storage of inventory and surplus materiel, the provision of technical services to support the economic use of supplies by government and participating public bodies, and, in conjunction with the aforementioned purposes, the entry into supply arrangements conducive to the economic well-being of the province pursuant to the public sector purchasing policy.

All expenditures and disbursements are recoverable. Expenditures and disbursements may exceed revenue and receipts in any year by the total of the net surplus or deficiency from operations carried forward from previous years and the statutory financing authority shown in the *Estimates* and provided for by the *Supply Act*. For 1989/90, this statutory financing authority was $20,000,000.

Balance, April 1, 1989		(14,453,311)	
Add			
Social service tax	11,097		
Other revenue	1,215,447		
		1,226,544	
Less			
Salaries and benefits	2,392,593		
Operating costs	3,335,753		
Asset acquisitions	2,066,417		
Other expenditures	2,331,902		
Recoveries	(10,126,665)		
		0	
Equity, March 31, 1990			(13,226,767)
Less			
Net assets (liabilities)			(4,860,046)
Cash balance, March 31, 1990			(8,366,721)

Revenue Sharing Fund

(Ministry of Municipal Affairs, Recreation and Culture)

This account was originally created as a fund by the *Revenue Sharing Act, 1977.* It was continued as a fund under the *Revenue Sharing Act* (R.S.B.C. 1979, chap. 368) and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). This account provides conditional and unconditional grants to all British Columbia municipalities and regional districts on the basis of established criteria.

Beginning with the fiscal year ending March 31, 1979, money is paid into the account annually from the General Fund by way of a voted appropriation. The amount of the voted appropriation is determined by the revenue sharing formula contained in the *Revenue Sharing Act* (one percentage point of both provincial personal and corporation income taxes, six per cent of provincial social service tax and six per cent of renewable and non-renewable provincial resource revenue plus any previous years' adjustments). Conditional grants are paid for general planning, municipal restructuring, utility line undergrounding, water and sewerage facilities and studies, and major municipal highways. The remaining grants are unconditional, the major portion of which is distributed according to a formula with population, expenditure and assessment components. Administration costs are provided through voted appropriations. Account balances may be used for revenue sharing stabilization purposes.

	Grant Stabilization Account $	Current $	Fund Balance $
Balance, April 1, 1989	29,150,000	23,543,215	52,693,215
Add			
Transfer from Municipal Affairs, Recreation and Culture (Vote 46)	2,100,000	286,200,000	
Other revenue		42,500	
	2,100,000	286,242,500	288,342,500
Less			
Grants, unconditional		110,083,872	
Grants, conditional			
Municipal basic		10,409,241	
Major municipal highways		11,993,200	
Municipal planning		1,014,615	
Municipal restructure grants		3,224,633	
Regional districts			
—basic		1,160,000	
—administrative		1,160,000	
—planning		337,445	
Capital grants			
—sewerage systems		3,977,134	
—water systems		4,403,293	
Sewerage and water study grants		649,885	
Sewerage assistance grants		55,751,477	
Powerline undergrounding grants		103,830	
Water facilities assistance		35,513,949	
Equalization grants			
—public health		8,560,542	
—independent police		5,361,784	
		253,704,900	253,704,900
Equity, March 31, 1990	31,250,000	56,080,815	87,330,815
Less			
Net assets		181,144	181,144
Cash balance, March 31, 1990	31,250,000	55,899,671	87,149,671

Small Business Forest Enterprise

(Ministry of Forests)

This account was established by an amendment to the *Forest Act* (R.S.B.C. 1979, chap. 140). The purpose of the account is to identify all revenue incidental to the operation of the Small Business Enterprise Program and to provide an ongoing source of funds to defray the costs of basic silviculture, construction and maintenance of logging roads and bridges, administration and other forest management activities that are incidental to operations that yield small business forest revenue.

Revenue is to be provided from the following sources: Small Business Forest Enterprise program/competitive sales program licences, upset stumpage fees, bonus bids, bonus offers, annual rental, trespass charges, scaling fees, and revenue earned as a chargeback for remedial work undertaken on behalf of operators.

Balance, April 1, 1989		131,550,165	
Add			
Stumpage revenue		147,291,394	
Less			
Salaries and benefits	2,063		
Operating costs	54,060,462		
Asset acquisitions	3,629,970		
		57,692,495	
Equity, March 31, 1990			221,149,064
Less			
Net assets			37,863,410
Cash balance, March 31, 1990			183,285,654

Small Business Incentive Program

(Ministry of Regional and Economic Development)

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide individual loans of up to $500,000 to stimulate investment in business, aquaculture and industrial production facilities and equipment under the Canada/British Columbia Economic and Regional Development (ERDA) Small Business Incentives Subsidiary Agreement. This Special Account represents the consolidation of the Aquaculture Incentive Program, Industrial Development Assistance Program, and Small Manufacturers' Incentive Program Special Accounts, which were presented separately in previous years.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance, as repayments are credited to the General Fund.

Balance, April 1, 1989		0	
Add			
Transfer from the Aquaculture Incentive Program Special Account	6,296,705		
Transfer from the Industrial Incentive Program Special Account	26,076,145		
Transfer from the Small Manufacturers' Incentive Program Special Account	4,836,407		
		37,209,257	
Less			
Loans and advances		3,043,645	
Cash balance, March 31, 1990			34,165,612

Small Manufacturers' Incentive Program

(Ministry of Regional and Economic Development)

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). This Special Account has been consolidated with the Aquaculture Incentive Program and the Industrial Development Assistance Program Special Accounts and is currently reported under the Small Business Incentive Program Special Account.

Balance, April 1, 1989	4,836,407	
Less		
Transfer to the Small Business Incentive Program Special Account	4,836,407	
Balance, March 31, 1990		0

Social Housing

(Ministry of Social Services and Housing)

This account was established under the authority of the *Budget Measures Implementation Act* (S.B.C. 1989, chap. 1). The purpose of the account is to provide for social housing site acquisition.

Revenue is credited to the account from interest earned on advances. Expenditures include land acquisition, servicing and development.

Balance, April 1, 1989	0	
Add		
Transfer from General Account	20,000,000	
Less		
Other expenditures	5,317,392	
Cash balance, March 31, 1990		14,682,608

South Moresby Implementation

(Other Appropriations and Ministry of Forests)

This account was established by the *South Moresby Implementation Account Act* (S.B.C. 1988, chap. 60) and consists of two sub-accounts—Forestry Compensation Account and Forest Replacement Account. The purpose of this account, in conjunction with the Government of Canada, is to establish a national park in the South Moresby area of the Queen Charlotte Islands.

This account receives amounts appropriated from the General Fund, contributions from the Government of Canada, and interest earned or attributed to amounts in each sub-account.

Money may be paid out of the account by the Minister of Finance and Corporate Relations in accordance with the agreement made between the Government of Canada and the Province of British Columbia.

	Forest Replacement	Forestry Compensation	Total
Balance, April 1, 1989	24,589,546	29,829,759	54,419,305
Add Contributions			
Interest received	2,958,783	3,777,421	6,736,204
Less			
Operating costs	2,629,868	308,284	2,938,152
Asset acquisitions	2,460		2,460
Equity, March 31, 1990	24,916,001	33,298,896	58,214,897
Less			
Net assets (liabilities)	(115,226)	0	(115,226)
Cash balance, March 31, 1990	25,031,227	33,298,896	58,330,123

Tourism Incentives Program

(Ministry of Regional and Economic Development)

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide loans to stimulate investment in new tourism facilities and attractions under the Canada/British Columbia Economic and Regional Development (ERDA) Tourist Industry Development Subsidiary Agreement.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1989	16,809,219	
Less		
Loans and advances	2,533,374	
Cash balance, March 31, 1990		14,275,845

University Endowment Lands Administration

(Ministry of Municipal Affairs, Recreation and Culture)

This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act*, and was continued under the *University Endowment Land Act* (R.S.B.C. 1979, chap. 420) and became a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides for the operation and management of ratepayer services within the University Endowment Lands.

Account revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licences and property taxes. Account expenditure is the ratepayers' portion of the costs of providing services.

Balance, April 1, 1989		2,995,708	
Add			
Property tax revenue	1,066,284		
Other revenue	964,676		
		2,030,960	
Less			
Salaries and benefits	835,998		
Operating costs	724,080		
Asset acquisitions	156,763		
Grants and contributions	11,287		
		1,728,128	
Equity, March 31, 1990			3,298,540
Less			
Net assets			121,126
Cash balance, March 31, 1990			3,177,414

SPECIAL FUNDS

Budget Stabilization Fund

This fund was established by the *Budget Stabilization Fund Act* (S.B.C. 1988, chap. 8). The purpose of the fund is to assist in stabilizing the operating revenues of the government. General Fund revenue, as specified by the Lieutenant Governor in Council, may be paid into the Fund, and Lottery Fund Special Account money may also be paid into the Fund, if authorized by Lieutenant Governor in Council. Money may be paid out of the Fund into the General Fund, with the approval of the Lieutenant Governor in Council.

Balance, April 1, 1989		1,491,152,284	
Add			
Interest revenue	160,988,020		
Transfer from General Revenue	447,796,000		
		608,784,020	
Less			
Transfer to General Fund		500,000,000	
Balance, March 31, 1990			1,599,936,304

Privatization Benefits Fund

This fund was established by the *Privatization Benefits Fund Act* (S.B.C. 1988, chap. 23). The purpose of the fund is to hold in perpetuity the proceeds of assets disposed of through the privatization program in order to produce revenue for the benefit of the province. All proceeds or a portion of the proceeds from privatization transactions, as specified by the Lieutenant Governor in Council, may be paid into the fund. Accrued earnings from investments may be paid to the General Fund as specified by the Lieutenant Governor in Council.

Balance, April 1, 1989		308,517,705	
Add			
Proceeds from Privatization Transactions			
B.C. Hydro and Power Authority	7,892,620		
B.C. Enterprise Corporation	61,382,984		
Highway Maintenance	14,922,326		
Forest Nurseries	526,132		
Other	199,044		
	84,923,106		
Interest from investments	39,054,869		
		123,977,975	
Less transfer to the General Fund		11,592,344	
Balance, March 31, 1990			420,903,336

Privatization Benefits Fund
Market Value
Statement at Market Value

The financial statements for the Privatization Benefits Fund are presented below with the valuation of investments based on "market value" rather than "cost value". This "at market" presentation is in accordance with private sector reporting for investment companies and reflects a market assessment of the stewardship of the fund, as well as being consistent with the presentation of the provinces' pooled portfolios. In this presentation investments are recorded at March 31, 1990 at market value on the Balance Sheet and income of the Fund includes income from consolidated corporations.

(a) Reporting Entity

These consolidated financial statements include the accounts of the fund and its wholly-owned subsidiaries, W.L.C. Developments Ltd. and Duke Point Development Limited. W.L.C. Developments Ltd. includes the accounts of its wholly-owned subsidiaries, Whistler Golf Club and Whistler Conference Centre Inc.

(b) Asset Valuation

The market value of real property held for sale as at March 31, 1990 has been determined on the basis of an independent property appraisal dated June 21, 1990. Other real estate investments totalling $2,000,000 are valued at cost.

(c) Investments

i) Investments are carried at market value, as derived from external market quotations. (Market values for Canadian investments are the closing sale prices and market values for foreign investments are the closing mid market prices reported by recognized public exchanges on which the securities are traded.)

ii) Units in Province of British Columbia Pooled Investments Portfolio funds are carried at the market value of the units as determined by dividing the market value of the net assets of the portfolio by the total number of units outstanding.

(d) Investment Transactions

Investment transactions are accounted for on the settlement date basis. Realized gains and losses are calculated based on average cost. Unrealized appreciation or depreciation of investments, which is the difference between the average cost of acquisition and the market value of investments, is disclosed separately in the financial statements.

(e) Investment Income

Dividend income is recorded on the ex-dividend date and interest income is recorded on the accrual basis. Income on units held in the Province of British Columbia Pooled Investment Portfolio Funds is attributed to the units and represents the unitholders' share of interest earned by the Portfolios. It is realized upon the sale of units.

(f) Foreign Exchange

Fund assets and liabilities denominated in foreign currencies are translated into Canadian currency at the closing rate of exchange on each valuation date. Purchases and sales of investments are translated at rates of exchange prevailing on the trade date of such transactions.

PRIVATIZATION BENEFITS FUND BALANCE SHEET
AS AT MARCH 31, 1990
PREPARED ON MARKET VALUE

	In Millions	
	1990	1989
ASSETS	$	$
Cash and temporary investments	142	296
Accounts receivable	7	2
Loans, advances and other investments	281	20
Other (Unrealized depreciation)	7	
	437	318
LIABILITIES		
Accounts payable	5	9
Due to general fund	1	
	6	9
NET EQUITY		
Net equity — beginning of year	309	
Net revenue for the year	122	309
Net equity — end of year	431	309
	437	318

PRIVATIZATION BENEFITS FUND
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE FISCAL YEAR ENDED MARCH 31, 1990
PREPARED ON MARKET VALUE

	In Millions	
	1990	1989
REVENUE	$	$
Income from investments	40	13
Whistler Land Company Earnings	9	
Net Proceeds from Privatization Transactions	85	309
Total revenue	134	322
EXPENDITURE		
Payment to General Fund	12	13
Net Revenue for the year	122	309

STATUTORY SPENDING AUTHORITIES
As at March 31, 1990

(Unaudited)

Act	Chapter	Section	Purpose	Amounts Accessed 1989/90	Amounts Accessed 1988/89
Special Accounts				$	$
Agricultural Credit Act	chap. 8	sec. 5(2)	Agricultural land development		34,841
Budget Measures Implementation Act	chap. 1	sec. 7	Social housing	5,317,392	
Correction Act	chap. 70	sec. 16.2(3)	Corrections work program	646,056	422,425
Farm Product Industry Act	chap. 124	sec. 16	Farm products industry improvement		
Financial Administration Amendment Act	chap. 46	sec. 26.1(5)	Insurance and risk management	962,083	
Forest Act	chap. 140	sec. 87.1	Small Business Forest Enterprise Account	57,692,495	46,519,337
Home Conversion and Leasehold Loan Act	chap. 170	sec. 17(1)	Provincial Home Acquisition	397,656	9,373,816
Home Purchase Assistance Act	chap. 172	sec. 21(1)	Provincial Home Acquisition		
Industrial Development Incentive Act	chap. 43	sec. 1	Small Business Incentive Program	3,043,646	3,866,448
Industrial Development Incentive Act	chap. 43	sec. 4	Tourism Incentives Program	2,533,374	3,282,543
Industrial Development Incentive Act	chap. 43	sec. 5	Industrial Incentive Fund	30,972,977	33,775,965
Industrial Relations Act	chap. 212	sec. 123.1(4)	Productivity Fund		
Insurance for Crops Act	chap. 202	sec. 5	Crop Insurance Stabilization		
Land Title Act	chap. 219	sec. 274(2)	Land Titles Survey		
Livestock Protection Act	chap. 245	sec. 14	Livestock Protection	13,237	7,156
Lottery Act	chap. 249	secs. 6,7	Lottery Fund	109,992,523	164,357,198
Low Interest Loan Assistance Revolving Fund Act	chap. 44	sec. 2	Low Interest Loan Assistance Revolving Fund	852,010	964,727
Ministry of Lands, Parks and Housing Act	chap. 277	sec. 7(2)	Crown Land	67,726,926	28,164,862
Public Trustee Act	chap. 348	sec. 13	Office of the Public Trustee		
Public Trustee Amendment Act	chap. 11	sec. 13(3)	Office of the Public Trustee	6,341,303	
Purchasing Commission Act	chap. 350	sec. 23.1(3)	Purchasing Commission Working Capital Account		7,242,302
Revenue Sharing Act	chap. 368	sec. 3	Revenue Sharing Fund	253,704,900	222,741,938
South Moresby Implementation Account Act	chap. 60	sec. 4	South Moresby Implementation—Forest Replacement and Forestry Compensation	2,940,612	974,663
Special Accounts Appropriation and Control Act	chap. 26	sec. 3	British Columbia Cultural Fund	1,579,753	1,595,038
Special Accounts Appropriation and Control Act	chap. 26	sec. 5(1)	Farm Income Assurance Fund	34,634,749	25,349,867
Special Accounts Appropriation and Control Act	chap. 26	sec. 6	First Citizens' Fund	1,829,588	1,233,691
Special Accounts Appropriation and Control Act	chap. 26	sec. 7	Forest Stand Management	4,515,003	1,976,110
Special Accounts Appropriation and Control Act	chap. 26	sec. 8	Habitat Conservation Fund	4,450,193	2,087,603
Special Accounts Appropriation and Control Act	chap. 26	sec. 9(1)	Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	1,373,359	12,385,933
Special Accounts Appropriation and Control Act	chap. 26	sec. 10	Physical Fitness and Amateur Sports Fund	1,703,850	1,605,512
Special Appropriations Act	chap. 40	sec. 2(1)	Downtown Revitalization	156	
Special Appropriations Act	chap. 40	sec. 6	North East Coal Development		
Special Appropriations Act	chap. 40	sec. 7(1)	Provincial Computerization of Libraries	120,911	143,099
University Endowment Land Act	chap. 420	sec. 3(1)	University Endowment Lands Administration	1,728,128	1,681,121
Total Special Accounts				595,072,880	569,776,195

STATUTORY SPENDING AUTHORITIES
As at March 31, 1990 — Continued

(Unaudited)

Act	Chapter	Section	Purpose	Amounts Accessed 1989/90	Amounts Accessed 1988/89
Special Funds				$	$
Budget Stabilization Fund Act	chap. 8	sec. 6.1	Budget Stabilization Fund	500,000,000	
Privatization Benefits Fund Act	chap. 23	sec. 4	Privatization Benefits Fund	11,592,344	12,927,676
Total Special Funds				511,592,344	12,927,676
Other Statutory Authorities					
Agricultural and Rural Development (BC) Act	chap. 7	sec. 4	Expenses—ARDA agreements		
Agricultural Land Commission Act	chap. 9	sec. 32	Expenses—commission		
Animal Disease Control Act	chap. 242	sec. 22	Administration expenses		
Auditor General Act	chap. 24	sec. 2	Expenses—Auditor General		
British Columbia Transit Act	chap. 421	sec. 14	Reimbursement—gasoline tax		
British Columbia Transit Act	chap. 421	sec. 20	Loans to the authority		
Cattle Horn Act	chap. 44	sec. 7	Livestock improvement	6,438	55,000
Constitution Act	chap. 62	sec. 64	Expenses—Legislative Assembly	163,203	
Criminal Injury Compensation Act	chap. 83	sec. 2	Compensation—victims of crimes	2,742,886	
Crown Proceeding Act	chap. 86	secs. 13,14	Payment of claims	22,193,463	
Deficit Repayment Act	chap. 90	sec. 8	Payment of debt principal and interest		
Elections Act	chap. 103	sec. 191(1)	Elections	7,155,454	2,136,797
Emergency Program Act	chap. 106	sec. 16	Disasters and civil defense		
Environment Management Act	chap. 14	sec. 6(1)	Grand Forks and Peace River District	574,060	
Escheat Act	chap. 111	sec. 13(2)	Estate disbursement		
Expropriation Act	chap. 23	sec. 54	Property acquisition		
Farm Distress Assistance Act	chap. 122	sec. 6	Expenses—administration		
Financial Administration Act	chap. 15	sec. 11(2)	Payment of fee		
Financial Administration Act	chap. 15	sec. 13	Refunds		
Financial Administration Act	chap. 15	sec. 14	Valuation allowances	12,568,579	43,110,373
Financial Administration Act	chap. 15	sec. 15	Extinguishment—debt		
Financial Administration Act	chap. 15	sec. 16	Remissions		
Financial Administration Act	chap. 15	sec. 20(3)	Expenditure of estimated recoveries		399,591
Financial Administration Act	chap. 15	sec. 21	Special Warrants	64,553,778	128,667,859
Financial Administration Act	chap. 15	sec. 22(1)	Payments based on contributions		
Financial Administration Act	chap. 15	sec. 23(3)	Payments after fiscal year-end		(1,415,741)
Financial Administration Act	chap. 15	sec. 24(1)(c)	Interest—revenue refunds	2,224,490	1,451,808
Financial Administration Act	chap. 15	sec. 32	Advances		
Financial Administration Act	chap. 15	sec. 33	Money not applied to be repaid		
Financial Administration Act	chap. 15	sec. 36	Power to invest		
Financial Administration Act	chap. 15	sec. 41.2	Special Fund loans		
Financial Administration Act	chap. 15	sec. 53	Public debt expenses	22,668,261	6,929,875

Financial Administration Act	chap. 15	sec. 56(1)	Expo wind-up	85,408	
Financial Administration Act	chap. 15	sec. 56(1)	Insurance claims		887,758
Financial Administration Act	chap. 15	sec. 58(1)	Payment of guarantees	2,075,000	704,236
Financial Information Act	chap. 8	sec. 3	Expenses—reimbursed		
Fire Services Act	chap. 133	sec. 12	Remuneration—local assistant		
Fire Services Act	chap. 133	sec. 16	Inquiry expenses		
Flood Relief Act	chap. 138	sec. 2	Flood costs	1,334,292	2,378,122
Forest Act	chap. 140	sec. 124(4)	Fire Suppression Program	16,232,681	
Greenbelt Act	chap. 157	sec. 2	Preservation of greenbelt land		
Hospital(Auxiliary) Act	chap. 177	sec. 3	Reimbursement of recovered expenses		
Human Resource Facility Act	chap. 185	sec. 1(1)	Grants—special homes and residences		
Income Tax Act	chap. 190	sec. 64	Administration expenses		
Indian Cut-off Lands Dispute Act	chap. 50	sec. 5	Payment of claims	4,125,927	
Industrial Relations Act	chap. 212	sec. 112	Share of grievance costs		
Inquiry Act	chap. 198	secs. 8,17	Payments to Commissioners		
Inquiry Act	chap. 198	sec. 18	Inquiry and Royal Commission on Education	669,456	2,217,406
Insurance Act	chap. 200	sec. 296	Refund—tax on insurance		
Insurance (Captive Company) Act	chap. 9	sec. 15	Administration costs		
Insurance Corporation Act	chap. 201	sec. 26	Excess liabilities paid to corporation		
International Commercial Arbitration Act	chap. 14	sec. 37	B.C. Arbitration Center		
International Financial Business Act	chap. 16	sec. 21	International finances		68,136
Land Title Act	chap. 219	sec. 274(2)	Land titles survey		
Legislative Assembly Allowances and Pension Act	chap. 228	secs. 12,28	Expenses—Legislative Assembly		596
Legislative Procedure Review Act	chap. 231	sec. 8	Expenses—review		
Livestock Act	chap. 24	sec. 9	Reimbursement of keeper (recoverable)		
Medical Service Act	chap. 255	sec. 8	Premium assistance payments		
Medical Service Act	chap. 255	sec. 12	Medical services		
Mines Act	chap. 28	sec. 15	Mine improvement		500
Motion Picture Act	chap. 17	sec. 16(a)	Film classification		
Municipal Act	chap. 290	sec. 25	Payment of provincial taxes		
Municipal Aid Act	chap. 291	sec. 2	Improvements		
Ocean Falls Corporation Repeal Act	chap. 7	sec. 2	Dissolution of Ocean Falls Corporation		
Ombudsman Act	chap. 306	sec. 4	Expenses—Ombudsman		
Pension Agreement Act	chap. 315	sec. 6	Payment of liabilities		
Pension (College) Act	chap. 316	sec. 9	Provide benefits		
Pension (College) Act	chap. 316	sec. 24	Expenses—administration (reimbursed)		
Pension (Municipal) Act	chap. 317	sec. 21(1)	Expenses—administration (reimbursed)		
Pension (Public Service) Act	chap. 318	sec. 27(1)	Expenses—administration (reimbursed)		
Pension (Public Service) Act	chap. 318	sec. 28	Payment—superannuation allowance		
Pension (Public Service) Act	chap. 318	sec. 45(3)	Death benefits fund		
Pension (Teachers) Act	chap. 320	sec. 21	Expenses—administration (reimbursed)		
Petroleum and Natural Gas Act	chap. 323	sec. 139	Safeguarding dangerous operations		
Police Act	chap. 53	sec. 7	Video camera use study	16,805	40,543
Police Act	chap. 53	sec. 44	Fullerton Inquiry		4,523
Property Purchase Tax Act	chap. 15	sec. 27	Administration costs		
Provincial Court Act	chap. 341	sec. 7	Salary and expenses—Judges		
Provincial Court Act	chap. 341	sec. 7.1	Compensation advisory committee		

STATUTORY SPENDING AUTHORITIES
As at March 31, 1990 — Continued

(Unaudited)

Act	Chapter	Section	Purpose	Amounts Accessed 1989/90	Amounts Accessed 1988/89
Other Statutory Authorities — Continued				$	$
Provincial Court Act	chap. 341	sec. 18	Inquiry legal counsel		
Public Service Act	chap. 15	sec. 49(3)	Early retirement incentive program		
Public Service Benefit Plan Act	chap. 344	sec. 5	Medical expenses—London, England		802
Public Works Agreement Act	chap. 349	sec. 3	Administration expenses		
Queen's Printer Act	chap. 353	sec. 11	Business losses		
Residence and Responsibility Act	chap. 364	sec. 7(1)	Expenses—Board of Arbitration		
Riverbank Protection Act	chap. 369	sec. 12	Report preparation expenses		
School Act	chap. 61	sec. 167	Provincial repayments to board		
Sechelt Indian Government District Home Owner Grant Act	chap. 57	sec. 3	Grant		75,445
Shelter Aid for Elderly Renters Act	chap. 385	sec. 3	Payment for rental assistance		
Statute Uniformity Act	chap. 395	sec. 4	Travel and personal expenses of board		
System Act	chap. 399	sec. 12	Payment of uneconomic commitments		
Teaching Profession Act	chap. 19	sec. 42	"College of Teachers"—expenses		
Tuberculosis Institution Act	chap. 416	sec. 4	Expenses—B.C. resident treated elsewhere		
Unclaimed Money Act	chap. 418	sec. 4	Payment of claims	163,677	9,773
Vancouver Island Natural Gas Pipeline Act	chap. 83	sec. 4	Pipeline		
Total Other				159,553,858	187,723,402

SECTION E

DETAILED SCHEDULES OF PAYMENTS

(Unaudited)

for the fiscal year ended March 31, 1990

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SUMMARY OF PAYMENTS

(Unaudited)

Indemnities, salaries, travelling expenses and allowances as detailed in pages E 5 to E 46.

	Salaries and Benefits[1] $	Travel Expenses $	Total Payments $
Indemnities and allowances paid to members of the Legislature	3,774,751		
Order in Council, Speaker of the House, Legislative Committee or other appointees	41,171,973	3,374,323	
Other Employees	938,088,257	44,362,112	
Benefits	203,681,966		
Salaries and benefits	1,186,716,947		1,186,716,947
Travel expenses		47,736,435	47,736,435
Payment of grants and contributions, and for supplies or services and fixed assets (page E 159)			12,094,270,324
Total schedule of payments (page D 6)			13,328,723,706

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[1] Payments made pursuant to employee benefit plans are included in benefits above. Total "Salaries and benefits" include amounts reported in the Schedule of General Fund Expenditure by Group Account Classification (D6) as "Operating costs" ($425,830) and "Salaries and benefits" ($1,186,291,117).

SCHEDULES OF INDEMNITIES AND ALLOWANCES PAID TO MEMBERS OF THE LEGISLATURE

for the fiscal year ended March 31, 1990

MEMBER	CONSTITUENCY	SESSIONAL INDEMNITY[1] $
Barlee, B N	Boundary-Similkameen	53,073
Barnes, E O	Vancouver Centre	53,073
Blencoe, R K	Victoria	49,168
Boone, L R	Prince George North	53,073
Bruce, G P	Cowichan-Malahat	48,942
Brummet, Hon A J	North Peace River	51,073
Campbell, K	Vancouver-Point Grey	484
Cashore, J	Maillardville-Coquitlam	53,073
Chalmers, L	Okanagan South	58,373
Clark, G	Vancouver East	53,073
Couvelier, Hon M B	Saanich and the Islands	48,268
Crandall, D	Columbia River	56,361
Cull, E	Oak Bay-Gordon Head	14,943
D'Arcy, C	Rossland-Trail	53,073
Davidson, K W	Delta	51,573
Davis, Hon J	North Vancouver-Seymour	51,073
De Jong, H	Central Fraser Valley	57,873
Dirks, Hon H L	Nelson-Creston	51,073
Dueck, Hon P A	Central Fraser Valley	51,073
Edwards, A	Kootenay	52,773
Fraser, A	Cariboo	33,645
Fraser, Hon R G	Vancouver South	52,173
Gabelmann, C S	North Island	53,073
Allowance as Opposition Whip		6,000
Gran, Hon C M	Langley	51,473
Allowance as Government Caucus Chairman		3,518
Guno, L	Atlin	53,073
Hagen, A	New Westminister	53,073
Hagen, Hon S B	Comox	51,073
Hanson, G W	Victoria	50,123
Hanson, Hon L F	Okanagan North	51,073
Harcourt, M	Vancouver Centre	53,073
Allowance as Leader of the Opposition		39,000
Huberts, T	Saanich and the Islands	48,673
Jacobsen, Hon N	Dewdney	55,374
Jansen, Hon J	Chilliwack	51,073
Janssen, G	Alberni	53,573
Johnston, Hon R M	Surrey-Newton	51,073
Jones, B	Burnaby North	53,273
Kempf, J J	Omineca	53,073
Loenen, N	Richmond	59,073
Long, H	Mackenzie	58,773
Allowance as Deputy Government Whip		3,000
Lovick, D	Nanaimo	53,073
McCarthy, G M	Vancouver-Little Mountain	51,073
Marzari, D	Vancouver-Point Grey	52,573
Mercier, D M	Burnaby-Edmonds	51,373
Messmer, Hon I C	Boundary-Similkameen	54,574
Michael, Hon C C	Shuswap-Revelstoke	51,073
Miller, D	Prince Rupert	53,073
Mowat, D L	Vancouver-Little Mountain	56,361
Parker, Hon D F	Skeena	51,073
Pelton, F C A	Dewdney	52,273
Allowance as Deputy Speaker		19,500
Perry, T	Vancouver-Point Grey	53,773

SCHEDULES OF INDEMNITIES AND ALLOWANCES PAID TO MEMBERS OF THE LEGISLATURE

for the fiscal year ended March 31, 1990 — Continued

MEMBER	CONSTITUENCY	SESSIONAL INDEMNITY[1] $
Peterson, D G	Langley	59,073
Allowance as Government Whip		6,000
Pullinger, J	Nanaimo	53,973
Rabbitt, J T	Yale-Lillooet	59,073
Allowance as Deputy Chairman of the Whole		3,000
Allowance as Government Caucus Chair		1,900
Ree, A	North Vancouver-Capilano	54,963
Reid, W E	Surrey-White Rock-Cloverdale	52,173
Reynolds, Hon J D	West Vancouver-Howe Sound	52,373
Allowance as Speaker		39,000
Richmond, Hon C H	Kamloops	51,073
Rogers, C S	Vancouver South	52,273
Rose, M W	Coquitlam-Moody	53,073
Allowance as Opposition House Leader		6,000
Savage, Hon J L	Delta	51,073
Serwa, C	Okanagan South	59,073
Sihota, M	Esquimalt-Port Renfrew	49,168
Smallwood, J	Surrey-Guildford-Whalley	53,073
Smith, B R D	Oak Bay-Gordon Head	30,912
Smith, Hon S D	Kamloops	51,073
Strachan, Hon W B	Prince George South	51,073
Stupich, D D	Nanaimo	419
Vander Zalm, Hon. W N	Richmond	51,073
Vant, N	Cariboo	52,073
Veitch, Hon E N	Burnaby-Willingdon	45,973
Weisgerber, Hon J S	South Peace River	51,073
Williams, R A	Vancouver East	53,073
Allowance as Oppposition Caucus Chairman		6,000
Zirnhelt, D	Cariboo	27,067
		3,774,751

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[1] "Sessional indemnity" includes annual indemnity, expense allowance, capital city allowance and salary authorized by section 2, 3 and 5 detailed salary of the *Legislative Assembly Allowance and Pension Act*. Additional salaries paid to the Premier and Ministers are included in the list of Ministers and Order-in-Council appointments.

SCHEDULE OF SALARY AND TRAVEL EXPENSES FOR ORDER-IN-COUNCIL, SPEAKER OF THE HOUSE, LEGISLATIVE COMMITTEE OR OTHER APPOINTEES

for the fiscal year ended March 31, 1990

MINISTERS

	Salary $	Travel $
Vander Zalm, Hon W, Premier	45,000	16,296
Brummet, Hon A J	39,000	12,213
Couvelier, Hon M B	39,000	28,739
Davis, Hon J	39,000	10,976
Dirks, Hon H L	39,000	18,045
Dueck, Hon P A	39,000	19,330
Fraser, Hon R G	16,145	4,192
Gran, Hon C M	16,145	2,797
Hagen, Hon S B	39,000	47,097
Hanson, Hon L F	39,000	14,284
Huberts, T	22,872	4,004
Jacobsen, Hon N	16,145	663
Jansen, Hon J	39,000	33,121
Johnston, Hon R M	39,000	11,226
Messmer, Hon I C	16,145	
Michael, Hon C C	39,000	15,962
Parker, Hon D F H	39,000	19,634
Ree, A	22,872	13,523
Reid, W E	18,387	9,627
Reynolds, Hon J D	16,145	9,002
Richmond, Hon C H	39,000	8,504
Savage, Hon J L	39,000	12,612
Smith, Hon S D	39,000	26,099
Strachan, Hon W B	39,000	35,573
Vant, T N	22,723	2,239
Veitch, Hon E N	39,000	29,744
Weisgerber, Hon J S	39,000	9,118
Total	875,579	414,620

DEPUTY MINISTERS AND EQUIVALENTS

	Salary $	Deferred Compensation $	Travel $*
Brent, A W	94,154	766	4,695
Butler, R K	95,637	5,452	6,389
Collins, M V	92,820	6,031	10,369
Dalon, R	90,052	6,799	40,177
Denhoff, E A	87,154	5,168	24,737
Desharnais, W J	86,279	1,287	10,060
Doney, R L	92,820	1,057	18,558
Dubas, P S	98,419	30,903	25,229
Emerson, D L	25,512		1,651
Greenaway, L	94,154	766	28,868
Halkett, P	97,436	4,967	25,143
Heywood, C G	85,356	2,386	17,894
Horswill, D H	94,154	766	39,318
Hughes, E N	98,789	29,790	19,907
Kelly, I A	15,777		2,244
MacGregor, E R	89,784	1,278	13,716
MacLeod, K J	92,820	1,057	26,879
Marr, B E	77,574	99,950	19,010
Mullins, W J	55,398	2,340	1,042
Murray, D T R	95,044	572	16,584
Peel, A L	96,971	1,271	11,675
Plecas, R S	99,548	655	26,166
Rhodes, F A	102,364	1,105	17,083
Seitz, L	94,154	766	43,109
Smith, M H	92,820	4,813	18,814
Stackhouse, S	87,906	607	13,430
Van Haafter, A	80,692	13,436	22,221
Total	2,313,538	223,988	504,968

Note: Up to October 1, 1988, Deputy Ministers were able to defer up to 15% of annual compensation. These payments reflect payout of previously deferred compensation, vacation time not taken or other lump-sum payments. They do not include employee benefits.

OTHER APPOINTEES[1]

	Salary $	Travel $
Adair, M L	9,642	
Ainsworth, D G	39,122	223
Aisenstat, J C	26,968	981
Albertini, K E	100,434	4,655
Albrecht, P	38,587	1,071
Alde, C N	21,192	
Aldrich, G C	26,474	
Alford, P	28,576	
Allan, J	83,038	25,766
Allen, M S	13,782	
Allison, K	4,500	
Allison, M F	1,794	
Almond, G R	56,620	4,211
Alton, D A	23,628	
Anderson, R E	23,405	
Anderson, S	38,779	309
Andrascik, S M	10,984	
Anholt, D M	82,353	994
Armstrong, G	83,670	21,757
Arnet, E H	38,653	1,282
Arnold, J	30,326	
Arnold, L	78,064	9,794
Arnott, K L	20,166	
Arseneau, R J	89,899	2,693
Ashley-Smith, L	17,736	
Ashton, M	8,542	
Auerbach, W I	62,961	2,441
Ausman, D W	42,740	2,342
Austin, J W	26,474	
Auxier, N J	93,137	1,908
Babb, L	28,194	2,429
Bacon, H G	5,381	15
Baker, G J F	93,137	3,466
Baker, L F	51,557	2,873
Bakony, C E	93,137	4,367
Baldner, H E	20,861	
Balon, D A	31,745	
Bannerman, S E	25,607	
Barker, B J	35,512	670
Barker, H W	1,196	387
Barnett, C C	93,137	11,422
Barr, L R	59,884	7,659
Barrette, P R	25,424	
Barron, J	32,346	
Barton, J A	61,309	4,409
Bastien, R B	41,580	1,766
Bastin, B E	93,137	
Baxter, G M A	23,498	
Beach, F T	26,474	
Beeby, W I	62,953	1,657
Beecroft, C A K	64,728	17
Behncke, J	93,137	6,899
Beischer, S D	25,264	
Bell, B A	10,786	
Bender, G A	32,323	
Bendrodt, E H	93,137	633
Benner, J A D	8,626	
Bennett, J M	36,197	
Bennett, L	10,406	
Benson, D T	97,027	9,731
Benson, I T	57,927	666
Berry, J	2,071	
Bezzegh, K	29,794	
Bibby, J D	78,233	1,320
Bicknell, E	8,740	
Bigwood, R L	22,123	
Bimb, B	22,204	
Black, D	26,474	
Blair, R M	2,560	
Blair, W A	93,137	2,151
Boalch, R B	35,309	
Bohnet, J L	26,130	179
Boldt, D L	22,396	
Bolkowy, A J	766	
Boone, P A	45,401	1,748
Borowicz, M C	93,137	2,884
Bosscha, A	897	170
Bourne, R P	16,874	710
Boyle, S L	22,911	
Boznianin, H	4,584	
Bracey, G E	5,257	
Bradley, V H	10,724	
Brady, D M	14,945	
Braga, E	897	
Brahan, L C	93,137	640
Brandie, L J	42,414	4,093
Brecknock, D T	1,196	
Bright, H A	10,323	
Brind-Sheridan, A K	82,892	19,870
Brinson, K I	8,734	
Brockley, A S	1,196	326
Brodersen, B W	30,142	
Brodhecker, F K J	6,533	61
Brown, D M	44,691	285
Brown, L M	15,115	
Brown, N T	35,512	521
Bruce, C J	76,141	2,138
Bruce, V M	36,125	
Buchan, R	60,253	1,950
Bulford, D	55,244	15,804
Bullen, C	70,535	16,997
Bulloch, G C	1,794	
Burgart, L	14,520	2,765
Bush, G A	13,362	
Butler, D P	35,512	
Cafferky, P B	2,100	
Cain, J V	79,127	6,067
Caldwell, H A	1,794	
Cameron, J	54,912	4,296
Campbell, D R	93,137	2,064
Campbell, H M	50,673	6,726
Campbell, L J	19,068	2,176
Campbell, L W	61,727	5,693
Campbell, R J	21,480	
Campbell, S N	21,434	
Candiani, A	703	
Cantelon, K	56,620	4,228
Capewell, M	31,955	
Capricci, W B	10,285	
Cardiff, W E	20,454	
Cardin, R V M	36,197	
Carlson, L M	22,251	
Carmichael, W J	36,197	
Carpenter, F D	45,401	3,622
Carrick, J A	10,316	
Carson, J R	52,612	739
Carter, C	9,114	
Cernoia, N A	35,513	13
Chalmers, R T	593	
Chan, N	20	
Chandler, P E	48,773	13,487
Chaperon, L F	93,137	918
Cheston, C A	6,437	
Cheston, W C	89,138	25,627
Chilton, C	74,572	12,535
Chilton, C R	52,706	11,081
Chimko, M	20,454	
Chiu, S S	35,751	20
Chiu, V	24,211	
Cho, L G	35,512	
Choquette, C M	23,412	
Christensen, S W	30,324	327
Christenson, D G	1,196	
Chung, L	35,735	
Clair, A J	26,475	
Clare, L P	93,137	1,158
Clark, A R	30,142	
Clark, M W	56,609	871
Clark, P H	98,808	7,076
Close, A L	75,873	3,894
Coates, M	35,513	
Collings, P D	93,137	2,474
Collingwood, N C M	93,137	1,135
Collins, D S	93,137	3,764
Collins, J E	26,474	
Collis, R E	67,195	5,238
Collver, R D	22,241	469

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[1] Salary includes regular base pay, overtime and lump-sum payments and does not include employee benefits.

	Salary $	Travel $
Cook, J W	88,513	11,641
Cook, W Y	22,993	45
Cooley, K H	34,900	
Copley, B D	82,895	18,242
Cormier, S A	8,760	
Costello, M	89,174	18,354
Cott, D W	69,175	5,825
Coughlin, E L	13,037	
Cownden, M	16,168	7,496
Cox, G	24,412	
Craig, I W	44,846	10,315
Craig, W G	93,137	
Crawford, J	15,991	
Creighton, S	22,861	
Cronin, E J	93,137	92
Cronin, R F	90,152	3,827
Crosman, J E	32,632	1,855
Crothers, W R	9,772	
Crowder, J S	76,141	6,641
Cubberley, D J	7,088	192
Culham, K L	29,563	
Cundliffe, J S	1,794	254
Currie, D J	12,967	
Cuthbert, J R D	81,365	27,958
D'Archangelo, M	4,306	320
Danyliu, A D	65,168	1,697
Davidson, I	45,368	3,968
Davies, C J	5,207	
Davies, J L	93,137	1,769
Davis, B K	93,137	1,632
De Jong, B D	19,697	
Decaria, R E	3,025	
Decasseres, D J	32,583	
Decker, K E	25,114	
Del Bianco, E	4,500	
Delamont, D R	1,076	
Dempsey, W L	22,788	903
Denney, N J	48,965	7,159
Denroche, G S	93,137	563
Deptuck, R S	1,495	302
Depuit, M	23,336	
Derrick, E	54,705	8,581
Deveau, W L	25,592	
Devine, A P	87,148	1,343
Devlin, D A	2,590	205
Dickie, L	40,018	719
Diebolt, W J	96,325	5,177
Diemer, C	35,807	68
Dilalla, A M G	1,495	
Diraddo, S	23,564	
Dixon, I D	41,394	19
Dolding, B A	10,282	
Donald, J W	26,931	1,805
Donaldson, A W	35,309	2,264
Donnelly, T P	38,955	
Doolan, K J	77,602	2,521
Dorsey, J M	15,288	
Doswell, J A	76,716	27,755
Douglas, G A	1,311	
Dowman, J	263	
Downie, G W	42,514	2,970
Doyle, D P	79,441	30,718
Driedger, D M	22,429	
Driscoll, P T	52,966	2,495
Drysdale, J A W	93,137	835
Dufresne, D J	5,799	
Dunbar, E N	55,659	3,274
Dunn, K P	24,369	
Dunn, M E	65,599	1,388
Eastman, C M	921	
Eastman, D L	32,637	226
Eastwood, D	11,542	
Eden, G C	21,384	
Edgar, J D	79,127	12,803
Edgell, F G	83,113	9,425
Edwards, D G	1,794	479
Edwards, E R A	89,174	2[illegible],237
Eely, P	8,342	
Eirikson, K J	29,631	1,798
Eldridge, R H	10,945	
Ell, G A	20,719	
Enderton, S W	93,137	7,955
Erickson, L	897	
Erskine, M	45,114	73
Evans, N M	2,990	318
Eve, C J	28,521	563
Fabbro, R G	93,137	7,323
Featherstone, C	8,329	1,146
Ferguson, A	35,512	
Ferguson, H J	20,454	
Ferris, T L	27,972	482
Field, S M	22,861	263
Filmer, A	93,137	4,569
Firth, G I	35,512	
Fisher, B L	62,171	366
Fisher, I D	46,388	3,500
Fleming, J R	88,833	15,529
Fletcher, W L	33,382	
Florendo, B	31,096	662
Food, R A	84,065	9,853
Foote, C W	62,953	1,352
Ford, B	2,123	
Forward, R B	1,794	236
Foster, L T	83,490	14,633
Foster, R L	65	
Fougner, D	6,496	
Fraser, A	25,207	
Fraser, I G	74,917	1,682
Fraser, J W	593	433
Freeman, C E	1,196	
Freeman, M S	31,561	
Friesen, B	29,122	
Friesen, N	93,137	10,314
Fullerton, T R	48,692	4,533
Furry, J E	29,461	
Gaetz, L L	4,769	
Gale, C	32,683	404
Gale, M	29,117	
Gallagher, G B	27,234	102
Gann, S J	41,275	1,870
Ganong, J E	79,127	18,512
Gardener, J F	42,019	189
Gardner, V	64,317	5,696
Gardom, G B	84,211	26,051
Garland, P A	32,468	
Garrow, V	25,359	
Gartshore, G	4,500	30
Gaunt, E	4,200	902
Gelz, R	2,093	216
Geoghegan, M	17,263	219
George, G A	53,100	4,666
Gibault, G M	64,507	4,683
Gibbs, R G	32,576	308
Gibson, C A	20,454	
Gilbert, J A	31,056	203
Gilchrist, I	48,411	
Giles, A R	35,487	427
Giles, J G	35,182	316
Gillis, G D	93,137	664
Gilmour, G H	93,137	13,193
Giraud, T S B	12,304	
Girling, R F	1,196	
Giroday, S E	93,137	9,184
Gislason, G H	54,007	901
Glen, F E	9,687	
Glover, D H	1,196	
Gobbett, A R	56,620	5,680
Goff, B J	76,141	3,170
Goldberg, H M	74,241	2,180
Goossen, S L	21,044	
Gordon, J P	93,137	3,625
Gordon, L J	20,545	
Gordon, W	12,100	554
Gosney, V E	47,495	261
Gotto, G	21,554	
Gould, D C	598	
Goulet, L S	75,618	1,784
Govan, P R	93,137	8,747
Graham, E D	3,047	374
Graham, H A	16,216	
Graham, J B	89,174	16,251
Graham, L K	1,196	311
Graham, R C S	93,137	2,024
Graham, R J	64,414	8,458
Grandison, R D	93,137	2,860
Grant, L	22,861	
Grasby, R M	36,768	5,471
Graupe, G A	396	317
Green, F S	93,137	3,862
Green, J	21,404	
Greenman, C	4,804	
Greenwood, M	4,477	
Greer, D M	93,137	5,657
Gregg, L M	69,175	443
Greig, R W	93,137	994
Griffith, A M	26,856	131
Grist, W G E	24,500	
Groberman, J R	93,137	1,047
Guertin, J V C	2,093	369
Guy, E	56,609	571
Haberl, M D	19,935	
Hackett, B A	79,767	18,795
Haddow, A V	27,838	
Haddow, M	22,989	
Hagmeier, E H	40,270	
Haley, C A	25,239	
Hall, J R W	23,037	1,667
Hall, M	31,029	6,015
Hall, R	19	228
Hallam, G	20,454	
Halle-Ross, L	28,599	
Hallsor, B	4,500	280
Halvorson, E A	2,093	
Hamblin, L E	1,196	
Hamilton, C V	2,107	282
Handley, C	4,500	
Hannah, B A	4,426	
Harakal, P P C	2,786	
Harkness, G C	80,325	7,259
Harms, H M	5,228	26
Harper, D	20,454	
Harris, M E	26,879	
Harris, W J E	32,514	213
Harvey, S R	76,495	15,788
Harvey, T	30,960	36
Hatch, G W	80,244	16,650
Hatlen, E C	840	
Hatton, W D	35,921	1,381
Hayman, M	1,196	133
Hayward, R J	82,895	1,450
Heath, R E	2,093	174
Hebden, D	19,871	
Heighes, K M	21,133	
Heighton, R A	34,533	120
Heinekey, R B	50,673	4,210
Heinrich, J H	89,729	4,933
Henley, I G	93,137	3,231
Hennis, J	30,249	
Henschel, L S	43,180	284
Hesseln, C I R	30,559	
Hickey, M P	26,474	
Hicks, K W	1,145	
Hill, M	26,474	
Hill, M S	50,673	3,165
Hobson, V	5,783	
Hogan, B A	24,903	825
Hogg, G S	84,310	5,329
Holden, K	454	
Holmes, D R	93,137	1,607
Holmes, H W	4,437	
Holt, L P	23,438	
Horn, C	30,256	1,239
Horn, J W	35,309	1,672
Horton, D	39,307	1,103
Horton, J C	24,745	
Howard, J D	24,778	
Howell, M J	36,197	
Hrick, W A	34,688	1,803
Hsu, H	16,212	
Hubbard, J M	93,137	2,793
Hudson, R E	93,137	5,157
Huff, J E	35,513	590
Hughes, G	27,230	
Hughes, H	59,884	2,532
Huls, D L	50,673	4,164
Humphrey, B A	20,498	1,524
Hunt, D M	1,196	170
Husband, K J	93,137	1,997
Husdon, J T R	78,349	32,993
Hussain, R	22,952	
Hutchings, C S	79,127	9,882
Hutton, J B	1,196	
Hyde, P A	93,137	8,335
Hyndman, D M	95,498	16,177
Ip, S K	27,729	
Isaac, C D	25,975	
Ivens, L	24,641	
Iverson, E L	93,137	11,357
Ives, R L	26,474	
Jackman, P K	84,789	12,117
Jackson, L M	22,861	
Jaeger, C M	26,220	176
Jaffer, G	32,652	
James, C H	65,071	10,497
James, S J	5,144	
Jamieson, E C	10,995	58
Jansen, S L	21,130	

	Salary $	Travel $
Janzen, S B	35,878	3,821
Jensen, R C	8,738	
Jessop, V L	37,354	
Joe, J I D	70,119	3,559
Johima, H F	21,773	
Johnson, G H	93,137	
Johnson, J H	40,470	
Johnson, L M	24,941	174
Johnson, R E	1,828	
Johnson, S A	25,938	
Joli, L	59,829	4,259
Jolly, C D	56,620	4,605
Jones, D	4,500	
Josephson, I B	56,917	6,670
Joyce, B M	32,066	
Julien, R C	23,167	
Jung, F	28,341	1,665
Kado, K	26,474	
Karadontis, E K	24,213	
Karton, M	15,087	1,258
Kay, L M	31,655	
Kay, W E	53,100	11,642
Keithly, N S	42,135	1,365
Kelly, R	48,693	6,396
Kelsey, B W	83,006	21,217
Kemp, L R	33,589	50
Kempling, J S H	80,327	3,363
Kennedy, T J	62,506	5,244
Kenney, J H	93,137	3,688
Kenning, A V	47,553	23
Kern, M J	36,432	
Kester, S E	3,471	
Kettle, R A	467	
Khan, J	3,984	
Kidd, D A	44,537	3,094
King, D L	20,454	
King, M	29,630	10
King, W T	26,474	
Kipp, J D	1,794	
Kirkpatrick, P	35,309	
Kitchen, M	4,211	619
Kitchen, W J	93,137	2,136
Klinger, W W	93,137	6,683
Klovance, N M	3,284	
Kneebone, L	26,591	
Koning, B	351	
Konrad, J	77,166	243
Kotler, L	14,830	1,099
Kouwenhoven, Y	22,861	180
Krauseneck, L	2,093	176
Krieger, L M	4,481	9
Kruger, G M	35,663	8,609
Kuash, T J	66,435	
Kukucha, K A	23,805	
Kurian, J	26,474	
Kushniruk, T	1,196	
La Vertu, C L	48,865	11,045
Labh, J C	14,548	262
Laity, N	45,850	
Lalani, J N	74	
Lambeth, A F	486	
Lamoureux, J M	22,303	
Lang, S C	27,130	
Langford, A L	87,391	4,830
Larsen, A E	35,512	
Laschuk, M	21,464	
Lau, E H L	9,001	
Lavertu, K	24,655	
Lawrence, P R	93,137	7,359
Lawson, M	41,238	678
Layton, J D	93,137	6,602
Lazar, C D	28,379	698
Leach, M E	37,434	
Leake, C H	1,196	269
Lee, C	23,567	
Lee, R S	5,381	33
Leigh, P	14,777	
Leighton, T D	29,364	
Lemiski, R J	93,137	529
Leska, L G	23,192	
Letts, D	23,535	
Leung, A C	28,048	
Levis, D M	93,137	14,914
Lewis, R J	26,474	137
Lewis, W S	22,510	
Libby, K J	94,915	1,140
Light, L	14,018	
Liivam, J M	1,196	400
Lindner, G K	15,948	
Little, C R	23,587	
Lloyd, E S	47,621	5,642
Locken, D	22,123	
Logan, H D	1,495	
Logie, B	45,401	11,369
Longpre, R S	79,142	3,398
Lory, D	47,047	16,180
Lovelace, J C	89,436	13,033
Lowrie, M J	23,996	
Lubinich, W M	9,35	
Lundeen, M A	93,137	5,911
Lunn, D J	93,137	7,798
MacAlpine, M I	93,137	2,915
MacArthur, C B	93,137	4,481
MacArthur, D H	51,670	5,269
MacDonald, I	62,953	3,646
MacDonald, I K	21,878	
MacDonald, J	82,895	16,930
MacDonald, L	35,512	492
MacDonald, W G	93,137	2,367
MacEachern, J H	41,275	625
MacFarlane, R B	93,137	5,493
MacIntyre, J L	93,137	
MacIsaac, R J	1,870	
MacKenzie, I S	32,570	1,172
MacKie, G L	1,495	188
MacKinnon, R E	34,200	2,057
Mackoff, S	4,723	
MacLachlan, A C	5,008	
MacLean, I	43,276	5,360
MacLeod, W	93,137	2,873
Madsen, P R	5,024	
Mae, O A	897	
Mah, N H	22,439	
Maki, K P	5,100	
Manhas, S	21,290	17
Marcy, N G	1,196	324
Marshall, A M	2,392	37
Marshall, J D	48,261	
Marshall, S K	35,512	482
Marson, D B	85,218	22,648
Martin, N	66,595	3,767
Mason, M	33,949	283
Matheson, B J	52,553	1,640
Maughan, P L	93,137	516
Mayoh, K A	81,129	4,089
McAdam, D K	68,227	2,096
McAlary, J H	11,752	
McAuley, A	24,791	
McCall, S A	18,885	
McCallum, J M	25,207	
McCallum, W C	77,600	4,023
McCarthy, B P	21,957	
McCarthy, J L	93,137	2,515
McCoy, S E	2,852	
McCue, K	3,194	
McCulloch, M R	1,196	
McCurrach, J	13,888	78
McDonald, D D	22,641	
McDonald, H	79,118	2,030
McDonell, N	4,466	
McDowell, J L	23,498	
McGee, T D	93,137	367
McGivern, H J	93,137	28
McGregor, L E	36,197	
McGrew, P J	39,816	6,714
McGuire, P	2,936	
McIntyre, J G	86,812	8,952
McKeown, B R	76,256	19,119
McKinlay, A	23,469	
McKinnon, I	19,902	768
McKinnon, T P	1,794	
McLaren, R J	7,849	
McLean, D	2,911	17
McLean, L	31,969	
McLellan, B A	50,673	7,609
McLeod, D J	1,794	
McMahon, J	26,169	
McMillan, J A	46,159	
McNally-Dawes, L	402	
McNeil, C C	20,654	
McQueen, R	93,137	2,030
McRae, G B	83,038	18,338
McReynolds, W P	79,180	5,652
McWhirter, R D	1,196	131
Meagher, T W	68,244	4,080
Melland, A	2,691	
Memory, C S	62,953	4,459
Mercer, T L	814	
Merluk, W	35,617	
Merner M, M	40,450	163
Merrifield, J D	32,165	
Messenger, A	68,388	1,390
Messier, D Y	54,779	2,748
Metzger, R W	94,716	6,631
Michael, G V	26,851	
Michener, I M L	18,572	9,571
Miele, S	28,187	
Miles, R A	1,495	192
Milkert, J L	25,562	
Millard, L	31,737	
Miller, E V	15,254	
Milmine, M E	1,300	70
Mitchell, J	22,418	
Mitchell, L L	11,516	
Mitchell, W	26,474	
Mitten, D B	9,329	
Mochrie, J A	83,409	4,220
Moestell, M A	25,771	261
Moffett, D	94,076	
Moger, S	30,324	846
Molsberry, J L	28,733	1,980
Mondin, M R	93,137	7,625
Moore, G J A	48,680	2,460
Moore, G S	30,243	
Morellato, M M	22,056	671
Morfitt, G L, Auditor General	99,615	4,299
Morris, G M	54,812	4,901
Morrison, K M	31,545	2,231
Mortimore, M J	25,207	
Morven, H B	897	674
Moser, G A	89,174	9,209
Mowatt, J	20,454	
Munro, C A	26,474	
Munro, E L	81,090	2,896
Munro, R S	55,336	3,163
Munro, S D	6,949	
Murnane, C J	4,057	
Murphy, M A	36,197	45
Murphy, S L	37,289	580
Murray, E M	5,720	
Murray, J F	35,147	
Myers, D R	30,754	
Myers, L L	18,432	
Nedzelski, E M	1,196	30
Neesham, M K	13,015	
Nelson, C D	84,566	18,721
Ness, M J	1,196	173
Neumair, H	20,062	
Newlands, J D V	76,383	12,908
Newman, D E	56,620	7,957
Newson, C A	17,424	
Newton, L D	50,673	4,365
Nichol, S	22,861	
Nicholson, B A	35,512	4,996
Nicol, R A	40,819	
Nightingale, E W	29,758	
Nimsick, L A T	93,137	2,583
Nitikman, R C	76,141	2,255
Niven, E A	33,312	
Norman, S L	22,123	
Northcott, P L	1,196	299
Northrup, C P	1,196	148
Nyberg, D K	28,095	
Nykipilo, L	23,951	13
O'Brien, P M	62,953	10,363
O'Neill, R L	21,934	
O'Riordan, J	79,010	14,087
O'Donnell, E	93,137	5,023
Olague, C R	12,147	
Olsen, S	1,700	
Opheim, A G	1,196	96
Ormiston, D	5,381	15
Ottens, J H	24,858	20
Otter, I A	61,935	1,879
Overend, D B	93,137	10,789
Owen, S D, Ombudsman	111,318	15,668
Paddon, H M	30,897	
Page, K D	95,344	9,092
Painter, J I	35,512	
Pang, C	28,107	185
Pankratz, D	54,876	16,278
Pannu, A G	17,228	2,254
Paradis, J B	93,137	8,062
Paris, C A	18,221	
Parker, D	40,982	5,460
Parris, A M	5,197	1,244
Parsons, P	348	

	Salary $	Travel $
Paton, N A	76,141	4,597
Pattee, R P V	51,328	13,461
Patterson, A N	77,537	2,774
Paul, E J	722	307
Pauwels, F G	30,324	
Pawluk, L A	52,558	273
Payne, R W	49,266	4,970
Peain, W N	50,673	2,762
Pearson, B L	26,551	
Pechet, C	53,366	191
Peden, M A	22,714	
Pendleton, D R	93,137	6,209
Penner, B	9,671	839
Penner, W C	55,262	9,361
Pescod, S	48,329	8,332
Peters, W M	36,197	101
Petras, T	62,953	5,336
Phillips, D A	41,397	
Phippen, M L	138	
Pidgeon, D	25,207	
Pitt, C E	5,381	32
Plensky, C A	22,066	
Podger, M S	11,625	
Poirier, J A A	13,960	
Poitras, M T	26,423	
Poole, C	20,454	
Poole, D J	893	
Poole, R	93,137	872
Popp, C A	492	
Postlethwaite, J H	1,196	471
Powell, E D	59,884	4,045
Powers, R E	77,596	6,514
Premack, L L	40,450	
Prentice, T B	36,707	3,183
Prescott, S L	49,834	16,800
Preston, W H	44,846	3,135
Preyde, A	19,189	
Price, J L	36,601	
Price, N Y	4,653	
Puhach, M S	93,137	4,456
Pylypchuk, V	50,469	2,595
Pyper, T J	81,632	9,853
Quartermain, M C	52,813	3,022
Ralph, K J	28,267	
Ramos, A A	21,275	
Randle, J T	1,086	241
Rapier, N C	22,945	
Ratz, W	29,343	5,447
Ratzliff, B W	38,499	2,112
Ray, C D	22,457	
Rayfuse, L B	26,474	36
Rayner, C E	23,006	
Read, A W	50,673	7,435
Reckon, E H	1,745	
Redman, B A	19,698	
Reed, D C	93,137	6,473
Reichert, K J	43,567	5,169
Reid, D	62,953	8,536
Reine, K I	26,092	
Renwick, R J	62,953	4,343
Rice, J C R	78,950	18,532
Richardson, R W	543	
Richmond, V D	35,342	3,005
Ridlon, L A	11,020	
Riley, L S	38,653	1,062
Riva, A M	31,214	
Rizzi, E	36,764	3,517
Robbie, D P	31,744	73
Robbins, P R	43,960	876
Roberts, C A	26,993	
Roberts, J M	54,007	4,429
Roberts, M A	22,339	
Roberts, P A	518	
Robertson, D J	22,861	
Robertson, K	21,774	
Robertson, M W	32,412	1,280
Robertson, R	2,080	
Robinson, B G	42,420	
Rollins, S E	46,732	85
Romilly, S R	93,137	1,749
Roper, T	18,360	723
Ross, C T	26,474	
Ross, M	29,238	
Rounthwaite, A E	93,137	12,026
Rowbottom, B A	40,177	182
Rumsey, S C	79,844	14,586
Ruttan, C A	21,967	
Sage, D A	17,763	
Sakalauskas, A J	66,489	5,225
Sampson, J	11,133	
Sandsmark, J D	20,395	
Sarich, A	64,784	5,405
Sather, E A	93,137	3,940
Saville, H E	32,607	
Scarlett, E D	93,137	1,245
Schell, E K	7,223	
Scherling, K J	93,137	691
Schinz, H G	45,907	2,274
Schmidt, E D	93,137	7,840
Schudeleit, I A	1,196	371
Scott, M K	27,583	542
Scow, A J	93,137	21,944
Sears, W	12,020	
Sebastian, D	11,992	
Semeniuk, J P	11,139	
Sethen, S R	1,495	915
Shaffer, C A	36,852	4,617
Shaw, J K	93,137	3,749
Shaw, S T	26,898	
Shearer, D R	20,454	
Sheffield, H	43,275	
Sheldrake, N M	25,970	
Shilliday, S	35,512	
Shillington, I M	38,778	
Shillington, S S	55,759	1,986
Shillington, V	34,189	
Shupe, T W	94,915	8,513
Sievewright, H	26,474	
Silver, R M	73,237	9,430
Simm, E A	50,673	5,051
Simpson, D R	93,137	4,285
Simpson, S A	17,616	
Sinclair, G G	93,137	3,879
Sivertson, L E	22,078	1,341
Skelhorne, R G	93,137	9,106
Slanina, M	24,433	441
Slydell, C G	23,649	
Smigel, J	56,620	2,509
Smith, B	35,192	4,784
Smith, D	55,113	1,412
Smith, D E	41,700	
Smith, K A P D	93,137	536
Smith, L W	93,137	586
Smith, M H	13,938	5,763
Smith, T C	93,137	7,300
Smith, W F	23,408	
Smyth, D I	93,137	5,168
Somerton, P M	22,133	
Soon, F	33,246	23
Sopow, E	92,001	13,053
Southwell, S V	32,055	
Spence, A J	93,137	1,192
Spencer, D R	29,560	
Sperry, D L	93,137	17,469
Spooner, D W	50,673	3,333
Spooner, P A	24,849	183
Spring, L M A	30,324	
St Michael, S A	31,918	
St Pierre, G	14,549	
St Pierre, L A	2,990	233
St-Pierre, C	22,822	
Stack, C L	17,921	
Stambulic, M	36,668	368
Standish, C P	40,450	
Stavdal, T A	22,542	
Stead, J C	1,794	244
Steele, K B	50,673	3,604
Steele, P M	63,974	4,301
Stenger, G M	18,648	
Stevens, A	51,072	4,605
Stevens, C	2,673	
Stevens, J	40,357	42
Stevenson, L	79,127	5,551
Stevenson, R E	63,244	3,579
Stewart, C J	10,030	
Stewart, G O	93,137	4,614
Stewart, J T	20,454	
Stewart, W F	67,603	6,544
Stieda, R H E	51,797	1,581
Stinson, L M	22,123	
Stone, G D	35,537	2,479
Strawczynski, K	79,127	14,103
Stromberg-Stein, S	31,622	902
Strong, R W K	39,943	379
Strongitharn, G D	68,470	3,095
Stubbs, O C	4,375	
Sutherland, G R	93,137	5,683
Swanson, W M	66,595	6,721
Sylvan, A	13,175	
Symington, R A	26,474	
Taggart, V J	55,882	1,366
Tamblin, A J	70,167	9,927
Tang, I K M	33,178	
Taron, G E	15,128	883
Tavernor, C B	56,620	7,321
Taylor, C E	33,462	
Taylor, L J	56,620	2,009
Teslyk, J A	1,495	
Thachuk, M D	23,644	964
Theriault, E	10,382	
Thiessen, D B	14,610	
Thomas, H F	93,137	2,648
Thompson, N	4,200	945
Thompson, R T	33,205	
Thompson, R W	55,254	15,399
Thornhill, M	5,381	
Thurtell, M J	32,360	
Tilley, G D	61,646	1,421
Togyi, J I	1,495	
Tolhurst, G E	4,294	
Tompkins, A B	966	
Toogood, J R	69,175	6,368
Torhjelm, C	4,500	
Travers, S G	97,639	11,883
Trueman, L L	25,176	
Tsakumis, A	5,274	1,165
Tsukijima, E	20,454	
Turnbull, E M	23,407	
Turner, M L	69,175	2,873
Urquhart, K G	4,186	
Vail, J	31,295	
Vamplew, D M	93,137	1,687
Van, J R	50,022	15,778
Vanderfluit, S	4,500	594
Vanzetta, C	26,380	
Varcoe, J B	93,137	1,878
Vermaning, T A	25,178	
Villines, M B	21,033	
Vlayen, S H	2,375	
Vosberg, V E	20,451	
Vowles, D A	50,673	7,011
Walker, C I	93,137	1,269
Walker, F	20,454	
Wall, G G	78,811	24,854
Wallace, P	37,393	3,080
Waller, P A	32,383	76
Walls, K	5,380	
Walls, W	703	
Walsh, G T	22,720	
Walsh, J F	37,663	13,664
Walushka, E	8,529	88
Wardill, S H	93,137	5,232
Warner, R A	30,019	
Warren, S	10,869	
Waterfield, B S	31,436	188
Waters, B M	37,165	
Watson, J	27,479	
Watson, J A	19,624	5,366
Watton, R J	3,405	34
Waurynchuk, D M	93,137	5,052
Wauthier, V	11,653	
Wearing, P	48,102	9,741
Wearmouth, J A	1,196	
Webber, L F	38,120	159
Weber, K A M	23,022	
Weir, F R	2,990	235
Weir, S E B	27,656	
Welchman, B G E	897	395
Welyk, J	1,473	
Wendell, O A	27,920	
Wenezenki-Yolland, C	14,126	
Wenzel, K J B	25,051	
Westcott, M R D	1,495	222
Whalley, W R	1,495	
Wharf, S	12,860	2,921
Wheeler, M J	1,196	317
White, D P	35,513	582
White, H A	93,137	7,723
White, M I	16,846	
Whitworth, J	14,878	
Wiebe, C A	13,171	3,062
Wiege, E	575	
Wilcox, G P	1,196	
Wilfert, L M	50,673	5,414
Wilkinson, M W	69,175	3,262
Williams, B	60,235	5,981
Williams, G D	15,981	334

	Salary $	Travel $
Williams, G O	33,344	3,128
Williams, J R	3,829	
Williams, S	4,200	892
Williams, S A	25,207	
Williams, S T	19,585	
Williams, W	22,841	
Williamson, J A	62,953	4,686
Willing, B N	35,381	
Wilson, D J	59,884	15,073
Wilson, R D	24,500	2,579
Wilson, S	1,902	
Wiltjer, J	23,581	
Wohlleben, M E	38,998	671
Wood, S F	24,517	
Woodliffe, C J	93,137	1,660
Woodrow, E	24,888	836
Woods, C E	10,147	
Woodward, R D	82,895	26,721
Woytack, J E	82,895	12,039
Wylie, K S	25,207	
Wynn, S	78,881	21,132
Yamamoto, K M	56,620	5,705
Young, R D	36,197	
Yusko, G	32,254	442
Zimmerman, A R	10,721	
Zwolak, E A	15,323	
Other Appointees		
Salary	37,758,818	
Travel		2,454,735
Ministers		
Salary	875,579	
Travel		414,620
Deputy Ministers		
Salary	2,313,588	
Deferred compensation	223,988	
Travel		504,968
Total Salary	41,171,973	
Total Travel		3,374,323

SCHEDULE OF SALARY[1] AND TRAVEL EXPENSES OF OTHER EMPLOYEES

(Details of employees with a gross salary of $35,000 or more)

for the fiscal year ended March 31, 1990

	Salary $	Travel $
A'Bear, G E	35,838	1,520
Aarts, A P	42,300	7,439
Aarvold, S L	41,323	8,836
Aasen, J N	35,028	259
Aavik, J	35,057	9
Abbott, D N	38,253	52
Abbott, L M	42,814	1,329
Abbott, R N	38,270	4,022
Abel, C R	36,591	2,776
Abel, D C	46,632	3,077
Abeling, A W	37,182	33
Ableson, D H G	45,546	6,449
Ablett, D J	40,048	405
Abrahamson, K	37,733	3,998
Abrams, A F	45,428	7,676
Acheson, M P	55,467	1,159
Acheson, S	38,653	1,882
Ackerman, A A	40,844	3,190
Ackhurst, P W	69,701	26,268
Acomba, M G	38,318	1,347
Acorn, C	37,280	757
Acorn, G	35,853	3,919
Acres, J D	47,451	11,600
Acton, R	42,355	
Adair, S	38,170	477
Adam, R B L	59,833	4,207
Adamic, A J	36,197	2,298
Adamick, J J	54,087	604
Adams, J D	53,857	1,221
Adams, K A R	42,882	
Adams, L J	35,028	252
Adams, R E	45,695	5,065
Adams, R L	47,324	25
Adams, R W	41,275	4,403
Adams, V C	45,816	2,524
Adamson, D G	41,275	6,582
Adamson, R D	75,214	251
Adank, C	45,570	238
Adank, J	46,434	987
Adderley, D E	39,310	7,962
Addison, H M	36,197	
Addison, R B	61,533	6,876
Adelman, J A	55,367	2,888
Adelson, L	43,039	
Adie, M J	64,992	6,721
Adkins, K G	40,243	5,306
Adlem, A	61,676	346
Adolph, G E	58,669	11,604
Adolph, G J	39,417	197
Adrian, A D	96,108	2,090
Affleck, J	53,724	325
Ages, D S	46,864	2,026
Agnew, R P	42,391	
Ahmadi, K	41,618	2,337
Ahola, R W	45,908	3,516
Aikens, B	38,512	546
Aitken, H D	36,793	2,192
Aitken, K W	35,872	
Aitken, R D	38,578	291
Aiyadurai, M	48,636	1,324
Ajas, R R	36,724	9,295
Akam, L H	62,323	3,387
Akehurst, B C E	39,328	5,947
Akins, T	39,937	1,238
Alam, M K	38,116	2,809
Alban, C	37,703	2,149
Albert, C J	35,969	5,669
Alberti, M	50,930	3,107
Albrecht, K J	41,275	2,772
Albricht, G M	52,326	3,700
Albright, V E	36,658	970
Alcock, R J	51,300	7,676
Alderson, N R	42,067	3,338
Aldrich, R L	56,968	10,534
Alexander, B	42,834	4,651
Alexander, B V	36,168	
Alexander, D	43,384	8,132
Alexander, D	35,795	121
Alexiou, M S	39,479	2,182
Alexis, C	35,250	700
Alexis, J L	42,652	181
Alexis, P D	42,920	8,813
Alfawicki, P J	35,775	2,111
Algard, J	36,057	3,776
Alger, J	46,679	5,096
Allan, D H	45,460	12
Allan, G	36,197	1,197
Allan, J	42,588	
Allan, W N	47,196	2,009
Allard, I	36,030	1,695
Alldrick, D J	52,340	4,486
Allen, D E	88,389	40,201
Allen, E A	88,664	551
Allen, G	46,533	3,831
Allen, G R	47,626	10,708
Allen, G S	36,523	5,115
Allen, L R	50,766	7,673
Allen, R C	35,028	269
Alley, A G	52,913	6,478
Alley, J A	57,971	7,449
Alley, J B	45,859	3,743
Allison, G W	38,054	1,453
Allison, M J	38,653	
Allison, R J	43,362	518
Allison, R M	35,538	355
Almond, J S	37,621	1,370
Almond, J T	36,197	476
Alpaugh, R L	37,446	345
Alvarez, J C	46,624	8,887
Amato, M R	38,181	
Ambach, M G	55,107	691
Amberg, W	36,658	1,730
Ambery, P T C	42,278	10,949
Amendt, H	36,180	1,136
Ames, L M	36,407	184
Ames, N G	67,921	7,912
Amirault, V H	44,334	2,951
Amo, J F	35,745	823
Amos, E M	35,165	3,168
Amos, F E	55,881	4,534
Amos, P M	35,028	
Amren, R W B	50,241	
Amy, G R	58,535	12,306
Amy, T	35,028	1,165
Anaka, D G	45,263	6,960
Anchor, E A	38,129	217
Anders, K T	46,661	1,271
Andersen, D	48,416	544
Andersen, L E	44,624	2,223
Anderson, A D	36,197	10,016
Anderson, A H	66,773	5,686
Anderson, B	39,927	794
Anderson, B D	78,822	15,833
Anderson, C B	36,060	1,231
Anderson, C E	37,884	5,663
Anderson, C L	41,017	2,152
Anderson, D	35,409	313
Anderson, D	35,416	2,565
Anderson, D	35,028	263
Anderson, D F	43,868	2,543
Anderson, D J	47,991	3,770
Anderson, D J	40,626	1,000
Anderson, D L	51,936	5,112
Anderson, D L B	42,557	939
Anderson, D R	45,698	2,644
Anderson, D V	47,226	7,476
Anderson, D W	44,429	2,612
Anderson, G C	36,197	7,488
Anderson, H D	42,656	1,020
Anderson, H J	38,548	1,793
Anderson, J	65,915	20,906
Anderson, J D	66,192	11,510
Anderson, J K	36,197	5,621
Anderson, J L	62,171	9,449
Anderson, J R W	42,652	6,407
Anderson, K W	36,197	2,785
Anderson, L	36,197	3,900
Anderson, L G	42,402	6,266
Anderson, L M	36,271	522
Anderson, L N	35,095	
Anderson, M E	40,258	755
Anderson, P	49,579	876
Anderson, R E	60,447	11,810
Anderson, R G	63,279	16,054
Anderson, S W	42,924	838
Anderson, W J	54,087	5,014
Anderson, W K	54,710	995
Anderson, W M	39,942	22
Anderson, W R	52,826	3,480
Anderssen, H	41,649	2,181
Andison, A	56,100	7,095
Andison, F S	50,697	4,742
Andrew, J	38,378	
Andrew, K P E	38,053	4,160
Andrews, A B	36,363	5,553
Andrews, J M	42,993	149
Andrews, K I	36,207	1,708
Andrews, R A	38,518	486
Andrews, R E	39,295	
Andrews, S	48,735	2,498
Andrusak, H	58,064	20,762
Andrusek, D L	38,003	
Angel, L E	45,696	7,360
Angus, G	39,798	633
Angus, G A	59,509	1,561
Anholt, G J	66,353	5,934
Anhorn, M D	37,316	83
Annunziello, J A	49,319	1,695
Ansell, D B	39,625	637
Anthony, M	40,592	4,328
Anthony, R H M	64,236	3,058
Anthony, S A	35,028	1,901
Antonio, B M	36,748	2,723
Antunes, M A F	35,900	14
Anweiler, D	35,354	68
Apland, B C	56,615	2,050
Appel, F J	36,667	574
Apperloo, G	46,330	3,294
Apt, K Z	54,211	7,977
Aquino, F D	43,724	91
Aranas, A L	75,680	10,160
Arber, J C	41,275	
Arca, G	38,200	2,366
Archbold, G D	52,065	
Archdekin, G C	49,472	3,427
Archibald, E G	42,596	1,184
Archibald, K	35,028	1,000
Archibald, W R	45,546	10,125
Arcure, P	38,395	
Argent, H W	52,326	7,622
Arkinstall, C	39,732	9
Arkinstall, C M	37,789	171
Arksey, R L	40,359	4,069
Armitage, J S	37,474	5,830
Armleder, H	49,048	5,024
Armour, H A	39,942	6,731
Armstrong, G E	40,048	1,318
Armstrong, G E	40,911	2,975
Armstrong, H	37,990	1.927
Armstrong, J L	38,397	289
Armstrong, J M	39,942	1,008
Arndt, H	44,447	6,441
Arnett, K E	57,432	7,462
Arnold, E A	67,195	2,297
Arnold, J	38,429	6,531
Arnoldi, M P	37,202	407
Arnott, D K	40,403	7,193
Arnott, N M	78,213	4,456
Arnusch, J A	37,822	30
Arola, F S	42,588	904
Arscott, R J	35,106	
Arthur, E J	35,695	533
Arthur, J I	39,806	794
Arthur, W R	37,405	1,898

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[1] Salary includes regular base pay, overtime and lump-sum payments and does not include employee benefits.

	Salary $	Travel $
Artz, G P	61,474	36,605
Ashbee, D P	37,822	4,486
Asher, D B	44,859	864
Ashley, K I	41,275	2,527
Ashman, W	36,596	2,092
Askew, R G	43,879	473
Asleson, R	35,101	3,072
Astra, O	47,914	582
Atchison, D V	38,106	8,567
Aten, W J	39,942	2,134
Atherton, B C	49,168	3,693
Atherton, I I	40,715	2,564
Atkins, A R	57,662	1,273
Atkins, B	40,376	5,653
Atkinson, D E	35,119	
Atkinson, H F	57,775	5,871
Atkinson, K T	35,028	3,342
Atkinson, M	38,653	6,168
Atkinson, V	39,942	1,469
Atkinson, W C	36,450	177
Attariwala, P S	52,340	988
Attenborough, R	39,942	1,581
Attfield, R S	36,197	2,174
Au, T W D	39,622	
Audet, C H	35,028	1,336
Audia, L F	35,124	303
Augustin, R W	54,007	3,993
Auringer, D R	40,645	2,654
Ausman, S A	45,258	3,363
Austin, T A	61,928	8,117
Austin, W M	58,199	10,511
Austman, L N	45,906	7,198
Aviss, K A	36,898	
Awmack, K J	44,738	2,420
Ayer, D A M	35,458	
Ayers, K J	68,067	8,475
Aykroyd, C D	54,382	2,135
Aylard, A K	36,020	2,092
Ayre, Z	39,265	
Aziz, K J	38,290	575
Baal, P	41,025	2,082
Babcock, V A	35,435	13,841
Baber, G C	61,525	10,595
Bacala, D N	50,858	1,707
Bach, G T	41,309	3,807
Bachman, D E	35,115	3,061
Bachman, M B	38,480	5,407
Bachop, W B	69,481	2,931
Back, G A	51,565	329
Back, I H	54,007	6,033
Backer, R	43,265	570
Backstrom, M A	40,305	697
Bacon, D W	38,653	5,952
Badalucco, G	42,095	
Badior, A A	38,618	2,140
Badowski, L J	44,173	
Bady, B L	40,569	6,303
Baehr, B E	62,971	16,207
Baerg, J M	35,503	1,047
Baerg, R R	49,893	13,664
Baggs, P W	39,491	1,210
Bagot, T R	48,143	10,484
Bahnsen, B	37,608	3,262
Bahr, D M	78,343	5,452
Bailey, B	50,972	886
Bailey, E M	50,897	3,216
Bailey, R A	36,918	472
Bain, R A	43,099	150
Bainbridge, C G	43,888	2,881
Baines, D M	41,745	
Bains, A	35,034	
Baird, C G	36,197	
Baird, G M	37,086	691
Baird, J A M	36,908	
Baird, S I	49,383	2,487
Baja, E A	59,127	
Baker, D J	57,775	12,184
Baker, G A J	45,318	6,157
Baker, K H	59,321	6,905
Baker, K W	57,280	1,482
Baker, L	59,684	4,596
Baker, R B	38,653	474
Baker, R C	51,037	2,460
Baker, R G	54,007	3,744
Baker, R W	43,702	281
Baker, S	37,630	1,261
Baker, S	35,126	1,587
Baker, S L	38,787	1,061
Baker, T E	69,641	5,510

	Salary $	Travel $
Baker, W M A	49,557	5,251
Bakker, I D	36,180	1,647
Bakker, M O	51,847	2,867
Bako, B	36,146	1,618
Balachandran, G	48,386	1,923
Balaski, A K	59,958	8,228
Baldini, M T	39,795	429
Baldwin, M A	35,485	814
Baldwin, T N	38,653	5,027
Bales, D C	37,290	214
Balfour, J K	36,161	1,832
Balicki, S	38,165	2,467
Balkwill, D J	40,942	812
Balkwill, J A	40,127	280
Ball, C H	37,958	
Ball, M F	39,627	3,488
Ballantyne, E L	39,380	5,207
Ballantyne, I A M	36,197	233
Ballard, D L	39,942	3,973
Ballard, W E	38,653	1,176
Ballen, M C	42,652	2,225
Balser, R W	57,207	8,844
Balzer, C L	39,298	1,398
Banera, N G	52,326	4,812
Banerjee, S	44,076	884
Banfield, J	37,467	
Banford, B J	38,792	2,541
Banham, D C	35,348	729
Banks, C H	35,002	237
Banks, W H	39,178	3,388
Banky, J J	64,926	25,840
Banman, A W	52,065	733
Banman, C A	36,180	
Banmen, J	51,979	146
Banner, A	41,830	6,178
Banner, D K	38,387	381
Bannerman, B A	47,509	8,585
Bannon, F J	57,971	13,759
Barak, L H	38,161	1,506
Baranyi, G	37,787	1,260
Barber, F J	41,591	9,204
Barber, H W	55,166	9,479
Barber, R B	35,941	767
Barcham, D W	51,800	6,963
Barclay, D A	39,467	1,477
Barclay, D W B	37,789	3,070
Bard, A S	40,047	2,994
Bardal, P N	50,930	236
Barker, B	51,902	561
Barker, D	40,961	
Barker, D M	36,088	
Barker, G S	37,861	2,426
Barker, R A	52,326	11,429
Barker, S E	38,269	822
Barkley, T D	54,087	971
Barkley, W D	72,050	9,383
Barlow, D L	38,613	512
Barlow, D P	45,273	3,587
Barlow, G	38,653	3,816
Barman, C C	52,524	176
Barmby, B A	37,689	1,205
Barnard, A J	78,216	3,518
Barnard, B E	61,912	2,002
Barnard, D K	57,869	2,406
Barnard, R D	37,516	1,580
Barnes, B L	40,528	130
Barnes, F H	36,128	1,408
Barnes, G R	77,001	8,855
Barnes, J M	38,049	1,468
Barnes, L V	38,344	3,292
Barnes, T G	39,942	3,575
Barnett, C	48,351	3,762
Barnett, T E	52,726	769
Barnewall, B	52,292	2,979
Baron, A P	44,051	
Barr, F	73,348	3,768
Barr, G R	35,106	26
Barr, J	37,696	25,610
Barr, L J	40,332	711
Barratt, B L	44,155	3,092
Barrett, H A	48,447	3,893
Barrett, J R	46,517	2,176
Barrett, R C	37,405	
Barrett, R J	44,942	1,184
Barrette, D G	43,624	3,563
Barrie, G	36,197	4,489
Barrington, R	37,291	
Barron, D W	37,405	3,093
Barron, W D	44,413	1,963

	Salary $	Travel $
Barrows, R A	52,647	1,181
Barry, A	35,926	838
Barry, M E	36,412	3,481
Barry, M L	37,268	4,782
Barteaux, S E	38,666	
Barten, R J	48,336	11,630
Barter, L B	60,264	16,899
Barthel, W E	48,436	1,943
Barthropp, M A F S	37,299	4,866
Bartram, V C	44,350	3,551
Bartsoff, L	36,424	7,606
Barwin, V	62,953	990
Barz, W	38,090	1,790
Bashford, I	35,281	114
Basi, H S	42,639	540
Basiren, F E	48,983	489
Baskerville, F M	62,730	12,710
Basnett, C	44,130	1,418
Basok, N S	35,087	1,535
Bassett, R	60,794	4,133
Bastock, B E	39,783	1,635
Batchelor, J V	48,983	587
Bateman, A M	43,996	115
Bateman, F	36,742	1,822
Bates, B N	42,246	599
Bates, D L	52,326	1,975
Bates, M E	40,759	7,583
Batey, I P	56,427	2,797
Bath, W J	57,682	1,696
Batke, S	42,466	9,568
Batt, W	36,796	
Battisson, C A	35,878	
Battiston, R A	38,653	396
Battles, R A	65,166	5,773
Bauer, H F	47,375	4,815
Bauer, J	38,384	2,601
Bauerle, H J	39,942	1,002
Baumbach, R D	46,189	3,271
Bawden, S E	43,234	
Bawtinheimer, B G	36,197	870
Bawtinheimer, M A	42,382	2,359
Baxter, F A	72,010	23,190
Bayerthal, H P	50,092	
Bayley, R M	41,545	646
Baylis, R C A	35,163	208
Baynton, S	35,028	78
Bayntun, T C	47,787	126
Beach, W A	37,405	3,055
Beach, W J	35,238	
Beadle, E J	54,007	2,421
Beale, J D	46,269	6,906
Beals, R A	52,326	40
Beamish, W F	56,808	7,258
Beard, W H	51,998	2,034
Beasley, R J	52,938	4,313
Beaton, D N	37,887	828
Beattie, D E	40,811	385
Beattie, G	41,343	4,033
Beattie, P	36,947	7,053
Beatty, G E	68,636	12,707
Beatty, J M	35,784	1,277
Beatty, L	35,915	138
Beaucage, D F	37,451	2,470
Beaudette, J A R	42,195	107
Beaudry, G W	40,605	699
Beaudry, P G	46,368	5,275
Beaulac, L E	48,743	4,121
Beaulieu, E W	39,028	1,565
Beaulieu, N B	42,366	1,139
Beaulieu, S D	41,372	4,243
Beaver, C A	60,882	3,859
Beazley, R J	56,638	1,918
Bebington, P R	39,132	5,259
Beck, A A	42,411	3,466
Beck, R W	35,520	233
Beck, S R	37,790	4,888
Becker, A E	51,487	6,737
Beckett, A C	65,985	1,522
Beckett, K A	38,397	355
Becklake, P G	45,379	5,872
Bedard, O E	78,822	15,651
Beddington, J C	51,384	623
Bedford, L R	54,091	18,721
Bedford, W C	72,322	14,882
Beeching, M K T	57,357	9,423
Beedle, B M	47,931	11,751
Beets, M L	45,705	2,515
Begg, D G	36,823	188
Beilman, J A	40,535	1,637

	Salary $	Travel $
Beimen, D	41,197	2,316
Beinder, D S	38,396	1,936
Beinhauer, F W	44,079	1,522
Bekker, P J	47,680	14,324
Beland, P E J	37,977	1,111
Belanger, B G	37,547	196
Belanger, C J	36,114	380
Belanger, P J	36,059	286
Belbas, E B	35,593	148
Belcher, B A	36,197	2,857
Belec, C F	35,028	1,090
Beleski, E F	39,546	1,260
Belgrave, R D	35,495	447
Belik, K W	58,904	4,295
Beliveau, C D	49,537	2,208
Bell, C	36,184	
Bell, D E	56,744	11,481
Bell, D L	52,662	3,078
Bell, E L	43,670	8,481
Bell, G J	44,952	2,693
Bell, H M	36,197	1,387
Bell, J B	46,413	
Bell, J F	40,819	1,190
Bell, J M	37,034	1,604
Bell, L O	42,631	1,054
Bell, P M	41,287	2,340
Bell, R C	38,073	5,682
Bell, R J	57,303	6,314
Bell, R J	47,052	1,785
Bell, W G	60,868	10,109
Bell, W H	80,991	3,891
Bell, W J	42,769	857
Bellamore, S C	35,838	248
Bellefontaine, K	35,241	5,245
Bellman, L R	46,484	5,695
Bellows, J C	69,741	
Beloin, J J	36,526	1,878
Beltrano, L	36,247	4,947
Belvedere, E M	55,856	3,691
Belzer, W P A	39,359	679
Benbow, W A	39,205	1,313
Bencze, D S	38,653	13,020
Bender, E	37,794	367
Bender, R E	45,409	8,063
Bengtsson, L A	54,202	3,934
Benn, P	35,595	1,359
Bennallack, A	43,665	6,571
Bennett, B J	36,271	4,600
Bennett, C A L	55,016	935
Bennett, D	38,327	5,126
Bennett, L A	46,010	2,712
Bennett, M	36,474	546
Bennett, N R	57,877	5,481
Bennett, R C	45,546	6,080
Bennett, R E	52,715	1,706
Bennett, T R	48,636	3,627
Bennetto, J D	49,911	14,556
Benskin, H J	64,083	8,284
Benson, D W	59,742	5,889
Benson, R	58,732	15,797
Benson, R A	45,182	1,725
Bentley, B D	57,903	120
Bentley, B H	52,326	3,821
Bentley, D K	44,167	5,942
Bentley, R	38,653	7,379
Benton, D S	47,499	13,172
Berard, D K	35,487	2,165
Beres, L R	69,109	
Beresford, E W	46,345	8,136
Bergen, A J	37,050	1,029
Bergen, R	37,012	308
Bergen, W G	48,983	4,640
Bergerud, W A	50,447	4,940
Berggren, R W	35,028	1,730
Bergman, L A	52,326	4,050
Bergstrom, B A	45,826	1,008
Bergstrom, K	39,781	3,301
Berkey, E L	46,616	1,635
Berkey, J E	35,028	91
Berland, J Q	54,285	2,861
Bernauer, M	39,038	2,940
Berney, S E	36,101	68
Bernhard, B D	35,142	1,337
Berry, D	44,854	
Berry, D W	52,261	1,673
Berry, E L	54,077	8,480
Berry, J L	36,857	2,048
Berry, K K	36,658	1,581
Berry, M M	40,264	

	Salary $	Travel $
Berton, R	39,942	4,226
Bertram, J B	41,093	
Bertrand, B	39,001	604
Bertrand, R A	61,224	10,533
Bertsch, G	36,216	
Bespflug, K E	71,419	13,090
Bessuille, E T	44,076	4
Best, S L	35,043	931
Beston, M S	37,489	758
Beswick, J E	40,150	6,098
Betts, K	38,164	665
Betts, M F	44,450	5,028
Beugeling, R F	39,864	997
Beulah, J M	35,937	1,919
Bevan, B J	37,405	2,700
Bevans, R E	37,278	254
Bevans, R W	38,631	
Bewley, J A	42,013	2,698
Bey, R	39,865	6,146
Beyer, E L	61,162	1,571
Beyer, P G	36,489	1,815
Beynon, T G	73,212	1,469
Bezzegh, J G	40,683	
Bhagwanani, B	41,275	922
Bhattacharyya, K K	51,923	11,822
Bibby, D E	47,804	4,648
Biccum, L T	37,922	7,470
Bicket, J W	38,478	1,469
Bieller, B	68,571	5,919
Biggs, G W	51,306	13,061
Bigler, C L	46,671	
Bigras, B A R	52,417	2,911
Bigsby, J R	37,619	945
Biickert, J A	71,418	9,740
Bilinsky, R	36,197	142
Biller, R D	45,528	3,584
Billings, R R	42,700	5,805
Billington, B H	37,257	
Binder, W D	53,196	4,905
Bindra, K S	52,582	4,478
Binger, P A	38,293	221
Bingham, B C	38,421	1,474
Birch, I W	63,834	1,865
Birch, J M	55,468	1,598
Birch, P	41,466	2,664
Birch, R A	54,285	9,995
Birk, R V	35,071	
Birnie, J	44,925	9,192
Birrell, G T	42,652	
Birtles, A C	36,969	3,175
Birzins, P	52,326	8,384
Bischoff, J M	42,102	4,183
Bishop, A F	36,555	2,520
Bishop, A M	40,561	8,536
Bishop, D	42,652	1,135
Bishop, D A	41,191	4,633
Bishop, M C	50,298	12,381
Bishop, M D	45,314	4,459
Bishop, P L	37,405	3,786
Bishop, V D	40,687	179
Bishop, W J	36,197	1,068
Bist, H D	38,631	226
Bitschy, S C	54,285	6,041
Bittner, B B	50,006	200
Black, E A	45,546	5,753
Black, M R	42,500	1,114
Black, R F	40,628	13,213
Black, R W	37,508	
Black, T D	36,496	7,696
Blackburn, D G	38,192	5,786
Blackburn, G M	45,546	7,527
Blackburn, N O	53,712	8,310
Blackett, R	43,653	1,124
Blackey, G J	37,874	6,936
Blacklock, R J	47,687	347
Blackman, B G	40,613	6,383
Blackmon, D F	39,802	7,839
Blackstock, D H	54,007	1,779
Blackstock, M D	40,781	7,007
Blackstone, I	47,893	7,368
Blackwell, G	43,547	1,283
Blackwood, A J	52,387	1,131
Blagborne, K R	44,877	2,026
Blagdon, T	46,807	6,550
Blain, K H	37,325	514
Blair, F R	40,083	5,352
Blair, G R	67,232	17,835
Blair, L	53,985	10,054
Blair, L A	54,344	11,092

	Salary $	Travel $
Blais, C L	35,603	99
Blake, D F J	38,653	3,279
Blake, J	35,290	411
Blake, M P	50,222	4,035
Blake-Coltrin, J	44,516	15,514
Blanco, J A	35,283	1,909
Blaschuk, C M	43,275	6,266
Blasetti, F	72,219	6,555
Blatchford, D R	43,023	1,077
Blatchford, J K	38,260	5,578
Blazkow, P	47,536	6,961
Blechingberg, S D	62,403	12,322
Blecic, B	39,989	1,030
Blevings, G J	66,528	2,074
Block, H J F I	60,571	9,655
Blois, J M	42,430	964
Blom, F W	47,633	2,098
Blom, K	54,007	162
Blom, K	54,007	1,132
Blom, T	54,007	1,856
Bloodgood, M A	40,267	4,772
Blower, D	50,377	5,004
Bloxom, G L	45,279	1,206
Blue, D	36,065	2,208
Blue, V J	56,030	1,796
Blumenauer, D R	52,211	7,092
Blundell, G	38,953	7,821
Blunt, W R	44,121	
Boas, H K	57,775	2,578
Bobicki, A	49,437	638
Bobroske, V E	36,878	3,626
Bobroske, W A	45,953	5,331
Bock, N L	40,221	2,365
Bodard, J	51,839	3,730
Bodlak, J	37,622	115
Bodnar, A W	60,661	9,408
Bodnarchuk, A J	38,721	11,297
Bodnarchuk, J P	43,127	10,105
Bogdan, K G	35,250	627
Bogyo, J M	58,172	200
Bohlin, R	35,081	1,882
Bohlmann, E G W	38,653	2,661
Bohn, G	35,152	108
Boivin, A	42,459	
Bolding-Jones, L C	40,801	30
Bollans, R A	52,326	3,126
Bollerup, B	38,653	1,338
Bolton, C V	42,898	2,898
Bolton, D B	48,434	590
Bolton, N A	68,982	
Bomford, J	47,727	7,409
Bomford, L E	60,786	11,387
Bonare, A J	64,817	8,793
Bond, A K	36,615	2,945
Bond, C R	36,068	
Bond, D L	52,175	3,148
Bond, S	39,546	927
Bondar, B G	43,893	1,553
Bondaroff, G F	40,529	732
Bondaroff, H	43,422	3,060
Bone, L R	37,044	18
Bone, R	54,764	3,858
Bones, J G	58,359	4,501
Bonfonti, J A	44,145	7,670
Bonham, E W D	67,956	6,529
Bonham, H F L	46,953	6,028
Boniface, B	35,055	2,033
Bonisteel, P	37,541	
Bonneau, P J	39,623	5,755
Bonner, K R	42,764	770
Bonner, N E	36,369	387
Bonny, E B	48,377	1,316
Bonser, P J	58,821	10,215
Bontron, F	37,016	1,604
Bontron, T A	45,707	121
Bonwick, G W	39,071	12,470
Boom, J A	37,405	2,026
Boomer, W G	60,592	1,665
Boon, A I	37,953	305
Boon, L N	50,222	753
Booth, R	55,891	7,539
Boothman, T	48,477	4,069
Boothroyd, J R	36,194	2,194
Bopp, V K	55,313	4,769
Boran, L S	43,345	3,118
Borch, M C	55,881	2,030
Boris, J M	38,533	1,843
Borland, A M	37,268	15,276
Bornemann, K F	39,942	3,904

	Salary $	Travel $
Bornemann, S	41,040	1,150
Borno, C	35,028	328
Borradaile, L J	38,939	433
Borrett, B S	35,028	43
Borth, D A	40,447	818
Boruck, R M	35,075	533
Borysowich, I A	35,028	7,153
Bosch, T	38,653	2,919
Boschmann, A N	37,962	793
Bose, R N	57,711	1,499
Bosma, N	39,942	9,919
Bosnjak, V	42,533	1,345
Bosomworth, D	41,898	1,761
Boteju, K I	55,736	2,783
Bothner, G O	39,808	61
Botje-Jones, A	40,504	576
Botkin, D W	45,179	6,244
Botterell, R H	55,035	13,421
Bouchard, E A	54,007	830
Bouchard, J	37,296	
Boudreau, L H	36,889	2,277
Boudreau, P	48,999	1,939
Boulanger, L K	35,430	
Boule, L	39,569	1,454
Boulton, D	46,060	2,144
Bouman, C D	36,316	2,387
Bourdon, G P	44,412	6,867
Bourgeois, P M	35,637	258
Bourget, R G	36,197	3,513
Bourhill, T	46,236	11,461
Boutilier, B K	37,830	1,841
Boutillier, N R	36,656	1,353
Bovey, J	63,617	2,741
Bowden, R F	52,119	9,825
Bowden, W S	54,783	1,815
Bowden-Green, R E C	47,531	3,641
Bowell, S J	36,259	2,597
Bowen, D G	55,042	7,912
Bowen, D R	36,554	1,849
Bowen, W F	35,007	
Bowering, D	75,738	13,192
Bowes, A E	40,856	5,929
Bowie, G I	54,017	8,693
Bowlby, V A	47,786	75
Bowler, P R	37,405	
Bowles, M E	35,155	
Bowman, K	36,197	
Bowolin, N P	43,210	1,187
Box, D M	38,607	64
Boyd, A	54,087	2,144
Boyd, C A	41,702	15,099
Boyd, D W	70,576	8,019
Boyd, W N	59,092	3,042
Boyer, D C	52,326	5,032
Boyer, K C	39,430	
Boyes, D K	58,093	2,818
Boyes, K R	39,710	2,136
Bozzer, R	53,874	5,234
Braacx, A	35,204	773
Braam, R C	42,716	1,904
Braasch, T J	40,857	582
Brace, T G	36,673	
Bradbeer, J E	42,652	5,643
Braden, M J	42,414	30,212
Bradley, A W	57,795	2,555
Bradley, J B	36,405	3,138
Bradley, R J	43,290	971
Bradshaw, J W	38,653	
Bradshaw, M V	37,316	2,077
Brady, C R	39,443	2,228
Brady, G W	52,985	1,049
Brady, K	36,588	
Brady, P M	42,864	
Brahniuk, K G	54,007	1,392
Braithwaite, K S	53,939	11,178
Brambell, C	43,960	19,158
Bramley, R M	35,318	
Brand, D R	44,919	1,894
Brand, R N	57,191	8,894
Brander, B	37,034	184
Brant, B L	35,994	1,860
Brar, D S	41,401	2,594
Brash, W R	45,518	3,281
Brassington, J	44,355	7,212
Braumandl, T F	46,502	5,919
Bray, B M	38,653	7,799
Bray, H B	36,519	1,143
Bray, P D	52,092	3,185
Braz, J	44,628	5,595

	Salary $	Travel $
Brazier, A L	55,916	12,670
Breakingbury, S	38,653	619
Breitkreutz, A R	47,570	11,246
Breitkreuz, E	42,522	3,298
Breitkreuz, H	38,192	615
Brenner, J E	39,942	8,780
Brereton, M K	52,322	557
Bresser, M E	38,951	777
Brethour, M G	37,020	324
Breton, N J	40,719	1,941
Brett, J T	35,607	223
Brett, P H	94,172	14,569
Brewer, G	44,801	3,626
Brewin, R L	58,857	3,938
Brick, R A	51,470	5,649
Brickwood, K A	37,572	915
Bridge, E M	35,028	40
Bridge, M	35,555	280
Bridgen, C J	35,028	2,431
Bridgman, W A	36,683	3,599
Briere, L K	39,725	18
Brinkac, J	42,015	1,080
Brinley, D G	50,173	1,771
Brinnen, W J	58,600	8,690
Briscoe, M G G	36,147	396
Briskham, C R	36,065	2,482
Bristow, S W	49,429	16,347
Britneff, A A	48,104	412
Britton, B G	37,761	7,644
Britton, J M	39,736	3,591
Britton, R W	35,568	
Brkich, N	42,643	199
Broadfoot, S	39,546	510
Broadhead, G	37,785	
Broadland, K R	39,637	1,311
Brochu, R F	39,942	5,107
Brock, J G	41,020	3,017
Brockley, R P	52,270	6,351
Broderick, J R	61,730	6,454
Brodie, P	60,649	254
Brodie, R	50,242	5,332
Broemeling, D J	59,684	16,765
Brook, W N	44,444	981
Brooke, D F	52,379	2,976
Brooke-Harte, A	35,029	2,567
Brookes, J E	35,028	803
Brooks, B L	39,865	1,485
Brooks, I H	37,789	694
Brooks, M J	39,139	1,789
Brooks, R	36,100	
Broome, G A	44,608	779
Brophy, A	37,895	507
Broste, P A	35,903	1,491
Brousson, C	36,387	2,288
Brouwers, A	39,531	2,903
Brow, R F	39,942	9,506
Brown, A A	52,163	10,945
Brown, A C	59,596	3,496
Brown, A E R	41,528	3,701
Brown, B	50,789	2,615
Brown, C D	49,582	364
Brown, C L	37,849	919
Brown, C M	49,150	6,473
Brown, C P	43,022	2,586
Brown, C R	57,775	2,098
Brown, D A	47,889	5,426
Brown, D E	37,083	
Brown, D F	53,848	4,862
Brown, D J	45,055	633
Brown, D L	36,131	3,525
Brown, D L	36,180	2,500
Brown, D L	44,164	236
Brown, D W	58,129	10,551
Brown, D W	36,969	1,826
Brown, I C	52,234	8,039
Brown, I D	54,007	1,240
Brown, J B	42,822	1,767
Brown, J C	37,575	2,554
Brown, J D	35,267	
Brown, J R	46,538	1,331
Brown, L G	39,942	3,912
Brown, M C	36,658	1,070
Brown, M E	36,845	
Brown, M J	57,074	5,473
Brown, M J O	35,858	287
Brown, N J	37,692	1,927
Brown, N M	46,900	8,363
Brown, P	42,652	5,274
Brown, P	40,129	802

	Salary $	Travel $
Brown, P A	40,008	176
Brown, P A	38,592	4,323
Brown, P A	45,813	2,128
Brown, R	37,638	1,896
Brown, R E	57,775	1,303
Brown, R G	59,514	15,396
Brown, S M	37,306	1,967
Brown, W B	55,494	11,780
Browne, G H	51,141	2,575
Browne-Clayton, P	36,898	1,402
Brownell, R N	51,053	329
Brownie, B B	35,812	1,593
Browning, M M	57,775	1,914
Browning, W S	42,947	228
Brownlee, G	37,748	
Brownsey, G R	64,055	14,389
Brubacher, R K	42,899	2,936
Bruce, J W	35,226	2,815
Bruce, P L	39,546	3,184
Brueckl, K	44,033	1,562
Bruehler, R	37,316	1,119
Brugger, M W	41,537	2,079
Bruhm, M J	52,151	7,836
Brulotte, A	50,962	240
Brunn, R J	35,321	
Brunning, R A	38,653	2,427
Brunt, J A	47,004	2,479
Brunt, K R	35,890	1,933
Brunton, A P	36,197	2,561
Bryan, C	36,263	
Bryan, J	38,653	1,755
Bryan, J E	45,546	1,980
Bryant, G J	45,133	6,634
Bryant, P J	46,125	4,746
Bryant, R G	37,405	1,139
Bryce, C R	54,650	2,420
Bryce, H H S	54,092	4,704
Bryden, G B W	52,205	576
Buble, G	45,208	1,277
Buchanan, G H	36,629	1,420
Buchanan, H L	43,633	1,771
Buchanan, J H	36,197	639
Buchanan, M	35,591	511
Buchanan, N V	38,274	2,677
Buchanan, P A	65,512	2,994
Buchanan, R G	43,003	5,029
Buchanan, R J	61,888	2,748
Buchanan, S A	37,316	3,968
Buchholz, S	35,153	3,470
Buchmueller, E S	38,672	
Buckham, B R	43,672	6,839
Buckham, T H	39,642	1,995
Buckingham, R W	67,761	12,297
Buckle, J L S	65,626	18,131
Buckley, C	37,939	1,632
Buckley, D T	42,652	441
Buckley, M	41,769	296
Buckley, M C	48,020	4,597
Buemann, S	55,171	3,835
Buettner, R H	53,859	20,416
Bugslag, R J	47,393	5,907
Bukkos, A	42,813	5,634
Bulk, M A	36,065	1,358
Bull, C J	45,540	3,009
Bull, G	37,405	3,935
Bullard, F S	56,165	2,721
Bullard, J R	38,241	12
Bullen, A D	37,268	116
Bullivant, L G	46,356	1,122
Bulmer, E	44,408	5,212
Bulmer, L J	63,955	570
Bulmer, M	42,221	7,769
Bulych, P	39,546	750
Buonassisi, A J	50,981	5,575
Buonassisi, P	45,546	608
Burch, A	53,313	9,264
Burch, R D	38,422	
Burch, S G	51,503	310
Burdeniuk, E J	41,120	5,786
Burechailo, Z A	41,844	3,849
Burge, B E	35,745	2,502
Burgers, W H	51,911	20,546
Burgess, D J	39,255	1,336
Burgess, R O	40,152	4,458
Burgess, S M	49,488	8,940
Burgess, T E	45,914	1,820
Burgess, T J	43,065	41
Burgoyne, S F	36,333	4,293
Burk, P	38,627	124

	Salary $	Travel $
Burke, L P	38,731	103
Burkhardt, A E	51,847	1,129
Burkhardt, L A	68,231	9,621
Burkinshaw, W D	42,609	414
Burkitt, C R	35,789	
Burkle, E F	43,559	
Burnes, I J	62,996	4,386
Burnet, C A	62,221	7,308
Burnett, K G	37,405	6
Burnett, P	37,978	1,482
Burnett, R S	38,696	3,236
Burnett, S H	35,265	1,841
Burns, G M	51,949	778
Burnstein, S R	51,180	3,611
Burrell, R W	54,007	1,581
Burris, K R	36,590	1,027
Burris, R F	52,101	11,254
Burrows, J A	45,255	2,414
Burton, K R	53,246	9,733
Busby, P N W	36,541	3,266
Busch, R J	36,187	476
Busfield, A M	37,017	
Bush, A D	35,885	16,695
Bush, B A	37,548	4,312
Bush, G W	50,859	9,126
Buss, D W	61,665	278
Buss, E P	40,127	5,543
Bustin, D E	36,496	958
Butchart, D G	42,931	1,530
Butcher, G	68,741	2,053
Butcher, G O	41,934	
Butcher, R G	48,983	1,405
Butler, D J	47,371	3,440
Butler, D M	36,197	3,579
Butler, F	45,181	
Butler, F T	52,138	8,282
Butler, J M	61,901	6,082
Butler, L M	36,397	1,107
Butler, M	35,138	813
Butterfield, E G	35,504	1,363
Butz, S J	46,729	1,230
Butzelaar, C	35,700	
Buxton, W C	39,689	5,233
Buydens, G F	45,274	1,437
Byers, B M	37,041	194
Byers, D L	60,561	4,448
Byers, V J	58,423	2,681
Byford, S G	43,077	1,356
Byleveld, L	39,343	1,678
Byng, D	41,989	13,049
Bynuck, J J	55,247	25
Byrne, S K	43,861	14
Cabianca, E	37,612	1,901
Cabullos, G	42,185	
Cadger, P	56,620	
Cadieux, D G	44,965	7,685
Cadieux, T R	40,819	715
Cadogan, G W L	67,914	1,221
Cadwallader, C R	38,887	1,216
Cahill, C D	53,073	1,577
Cail, M J	39,356	7,670
Caine, B D	56,592	6,438
Caine, G D	38,210	2,295
Cairns, A B	42,985	373
Cairns, J H	53,368	7,833
Cairns, R	40,149	2,398
Calado, J C	40,225	1,232
Calder, L R	45,192	5,399
Calder, W W	42,571	2,795
Caldwell, B J	42,306	872
Caldwell, J N	56,624	2,462
Caldwell, R M	46,858	7,605
Callaghan, J R	49,202	16,545
Calland, N B	38,023	3,226
Callander, G R	58,188	7,112
Callander, K	39,626	210
Callbeck, D	51,333	143
Callow, R E	42,770	624
Calve, P E	39,362	
Cam, A A	47,493	673
Cameron, A M	48,330	1,728
Cameron, I R	46,774	3,262
Cameron, R H	52,326	5,017
Cameron, R L	45,379	3,147
Campbell, A G	67,153	17,834
Campbell, A G	37,029	272
Campbell, C K	62,080	11,879
Campbell, D A	38,051	1,506
Campbell, D A H	42,828	2,964

	Salary $	Travel $
Campbell, D R	46,671	17,839
Campbell, D W	36,197	5,220
Campbell, D W	40,748	4,466
Campbell, H D	61,611	5,765
Campbell, J F	45,101	1,877
Campbell, J G	36,813	3,493
Campbell, J G	36,218	284
Campbell, J P	36,647	1,389
Campbell, L C	37,405	1,852
Campbell, L R	36,197	1,561
Campbell, M A	35,908	3,035
Campbell, M F	37,574	1,330
Campbell, R	56,314	2,923
Campbell, R A	49,677	3,587
Campbell, R D	35,028	
Campbell, R W	35,821	3,057
Campbell, R W	36,208	2,928
Campeau, L A	44,653	9,958
Campese, S V	59,179	5,512
Candy, R A	36,163	363
Canfield, K	41,021	231
Cannings, R A	44,076	3,618
Cannon, C J	35,286	
Cantrell, D	36,055	10,507
Caple, C N	62,172	1,692
Capling, S J	50,218	2,073
Car, J	37,175	265
Carbol, B C	67,528	13,947
Card, J R	52,205	1,765
Careless, V A S	36,723	228
Carey, A J	38,653	1,975
Carey, M N	36,197	1,593
Cargo, J	54,087	7,572
Carl, V R	46,577	2,135
Carlson, D	42,769	262
Carlson, G A	36,684	1,227
Carlson, J H G	51,940	163
Carlson, J M	39,678	10,264
Carlson, J M E	37,658	1,715
Carlson, M A	72,526	13,374
Carlson, M A	35,367	1,002
Carlson, M R	55,927	9,068
Carlson, P G	36,811	315
Carlson, P J	37,316	1,875
Carlson, V I	42,652	4,035
Carlson, W C	52,127	560
Carlton, A	37,778	1,599
Carman, B W	45,546	1,632
Carmichael, D	38,868	
Carmichael, J A	54,686	12,517
Carmichael, K M	40,849	495
Carmichael, N A	48,924	5,122
Carmichael, N B	37,589	3,938
Caros, M N	39,275	171
Carpenter, D B	54,007	310
Carr, C A	48,792	6,482
Carr, E W	40,602	9,782
Carr, G F	53,439	1,356
Carr, J A	37,534	993
Carr, S	43,375	3,246
Carragher, W E	57,650	4,098
Carroll, M E	35,669	767
Carroll, N A	35,679	225
Carrow, A	48,339	4,968
Carruthers, D	47,716	2,596
Carruthers, R H	41,547	601
Carson, D M	67,195	4,795
Carson, D W	47,368	2,093
Carson, K R	42,652	3,801
Carter, A A	36,197	457
Carter, B M	38,458	1,319
Carter, L R	48,261	1,965
Carter, M T	56,405	14,755
Carter, R	35,079	
Carter, S L	36,077	2,233
Carter, T G	56,400	9,502
Carter, W L	64,315	6,413
Cartmel, S L	35,972	2,007
Cartwright, J W	45,546	8,107
Carver, A B	71,618	1,169
Caryer, R B	62,265	2,377
Case, G R	38,452	492
Casey, A P	51,926	7,369
Casey, R P	47,142	6,057
Caskey, M	37,405	1,087
Cassidy, R T	41,930	334
Castledine, A J	45,546	6,439
Castley, P K	36,197	3,784
Castro, C	36,731	

	Salary $	Travel $
Castrucow, M A	37,864	1,204
Castrucow, M P	41,613	3,932
Cathcart, M H	35,028	
Catherall, M T	35,028	2,233
Caton, S	35,591	302
Cator, B R	58,362	20,510
Cattanach, M W	38,784	2,115
Catto, R B	46,079	
Cavanagh, J A	42,085	3,018
Caverhill, P A	41,275	1,035
Cawley, C A	47,071	6,964
Cawston, E H	35,028	9
Cawston, G A	38,324	245
Cazes, B A	37,405	3,313
Celle, P D	67,195	
Cepicky, M V	51,373	2,702
Cerenzia, R E	37,572	1,862
Cervo, L	36,197	228
Ceska, A	36,197	3,944
Chadsey, B D	41,812	2,998
Chadwick, R	43,979	16,722
Chaffee, R D	37,759	1,858
Challenger, R J	52,531	1,208
Chamberlain, A D	36,432	1,805
Chamberlain, H	47,720	4,007
Chamberlayne, R K	43,555	405
Chamberlin, T W	53,340	11,796
Chambers, A B	51,300	597
Champion, J	47,639	6,776
Chan, A Y	43,930	819
Chan, B M	41,275	2,654
Chan, D G	35,125	33
Chan, G F W	48,983	2,005
Chan, G L C	41,863	
Chan, J	35,733	2,785
Chan, R	65,463	12,029
Chan, S	40,030	1,033
Chan, S C	41,275	7,637
Chan, S H S	42,449	1,772
Chance, M A	35,357	
Chang, W	44,731	161
Chao, A C L	44,514	
Chapin, G H	35,142	1,378
Chaplin, D R	40,481	2,226
Chapman, B B	35,236	1,205
Chapman, C	37,799	2,330
Chapman, G W	47,940	2,150
Chapman, J N	47,373	2,959
Chapman, K M	54,515	
Chapman, R E	45,546	4,855
Chapman, R L	66,995	20,568
Chappell, W D	40,526	7,032
Charbonneau, A R	38,957	2,130
Chard, G L	57,017	3,925
Charles, R J	48,306	1,872
Charlesworth, A F	36,704	516
Charlesworth, J	48,640	878
Charlton, A S	54,007	14,549
Charpentier, P J	46,950	
Chartier, M G	35,819	2,357
Chase, L	36,680	2,516
Chater, D W	48,304	9,637
Chatton, T C	57,173	659
Chatwin, S C	49,513	12,082
Chaudhry, M A	40,323	1,323
Chauhan, J	41,238	5,870
Chauvin, D A	41,465	246
Chaworth-Musters, P	36,754	2,007
Cheesman, G E	41,275	2,120
Chell, S	45,405	1,926
Chen, C	37,244	30
Cheng, J D	53,171	5,353
Cheng, P	36,231	421
Cheng, W	37,988	
Chenier, C Y	36,894	317
Chenoweth, J J	37,742	2,547
Cheperdak, J	36,197	
Chepil, D G C	39,214	20
Chequer, S	38,323	76
Cherrington, B	48,462	796
Cherrington, E D	59,626	4,145
Cherrington, J D	58,442	2,054
Cherry, M G	62,412	1,662
Cherwaty, D R	36,123	
Chesterman, M	36,766	1,355
Chetty, G	66,538	3,966
Cheung, J C K	60,447	14,674
Cheveldeaw, A D	37,434	
Cheveldeaw, W	42,220	138

	Salary $	Travel $
Chiang, A	48,261	6,534
Child, K N	45,881	6,464
Childerhose, R	51.334	7,635
Childs, R W	37,412	2,954
Chin, G	39,796	1,141
Chinery, S	35,478	1,225
Chisholm, D	58,270	2,444
Chislett, G R	45,546	4,197
Chiu, H	37,787	932
Chiu, P K	54,309	9,654
Chiz, D	39,942	2,758
Cho, D S	41,150	3,142
Cholowski, A L	35,827	973
Chong, H	36,155	
Chor, A K	45,336	217
Chou, C	39,313	4,225
Chow, B W	45,375	4,126
Chow, H	40,638	8,965
Chow, L	37,141	
Chow, L	35,658	6,862
Choy, H	40,249	
Christensen, F H	67,134	3,704
Christensen, T C	48,631	355
Christiaens, S	40,996	7,212
Christian, K L	39,796	3,904
Christian, M W	58,169	10,140
Christie, P	43,403	1,594
Christie, S D	35,150	179
Christie, W C	52,802	1,627
Christman, J J	40,153	1,428
Chu, H	42,528	952
Chu, L	37,074	457
Chung, W L	38,035	357
Chura, D J	35,145	487
Church, B N	55,942	481
Church, G R	43,212	100
Church, L J	41,336	250
Churchard, M	48,977	
Churchill, B P	42,230	5,002
Churchill, L J	49,134	3,675
Churlish, S J	62,925	4,663
Ciapponi, V	57,103	1,726
Cibulka, W F	38,044	3,047
Ciceri, R A	60,238	10,407
Cihelka, P	36,547	6,699
Cinnamon, D	35,444	1,458
Clancy, D L	79,127	2,089
Clancy, J F	64,498	11,129
Clapp, B E	37,347	4,099
Clapperton, D R	50,102	704
Claridge, M G	58,552	
Clark, B A	38,966	3,952
Clark, B J	40,144	1,710
Clark, D A M	43,650	5,608
Clark, D L	51,468	2,073
Clark, D M	37,534	1,323
Clark, D R	38,227	202
Clark, E O E	38,058	1,153
Clark, G L	40,428	
Clark, G M F	37,405	295
Clark, I	40,325	3,390
Clark, J P	45,799	964
Clark, J P	50,317	3,493
Clark, L E	38,761	536
Clark, M G	67,748	22,107
Clark, M J R	45,546	3,670
Clark, M L	60,898	9,347
Clark, N R	57,775	1,601
Clark, P T	45,192	2,756
Clark, R A	45,546	68
Clark, R G	57,595	7,940
Clark, S	67,195	20,338
Clark, V I	56,680	3,150
Clark, W A	61,119	845
Clark, W K	62,037	196
Clarke, B D	49,246	1,099
Clarke, D A	40,928	6,361
Clarke, E	45,728	400
Clarke, E A	36,008	
Clarke, E A	38,263	455
Clarke, G	47,368	3,924
Clarke, L J	35,242	284
Clarke, M E	53,622	161
Clarke, P W	56,732	2,752
Clarke, W N	62,695	3,589
Clarkson, D G	42,677	799
Clarkson, E M	36,180	215
Clarkson, H L	38,653	721
Clarkson, L J	35,266	1,113
Clarkson, N D	41,275	4,585
Clay, M M	36,778	10,328
Cleary, B J	36,412	1,254
Cleary, R J	37,395	1,587
Cleaver, B E	51,337	
Cleaver, M G	55,099	2,003
Clegg, F	39,088	1,338
Cleland, F E	37,290	5,848
Clements, A J	40,954	468
Clements, C	36,433	1,364
Clements, G W	72,219	2,012
Clements, R J	42,652	8,423
Clerihue, S A	49,704	195
Clever, G	35,818	
Clevette, R E	56,707	12,597
Clewley, E D	36,197	209
Clews, S G	49,564	5,932
Cliffe, L M	41,118	3,604
Cliffe, R B	38,653	995
Clifford, G A	40,819	10,374
Cline, B	36,216	3,705
Clough, P J	45,297	432
Clow, S M	41,040	1,287
Clugston, P H	38,681	4,515
Clugston, R E	53,412	
Co-Te, P	109,560	
Coady, W L	45,379	3,223
Coates, I R	50,904	2,281
Coates, J W	55,822	953
Coates, K D	44,280	4,223
Coates, M	51,668	1,692
Coates, R D	65,526	7,506
Coates, W R	39,696	9,537
Coburn, D	42,672	2,813
Coburn, M L	41,892	
Cochrane, R N	39,942	1,642
Cockburn, T C	45,546	175
Cocke, T R	48,810	4,198
Cockell, B A	35,838	1,908
Cocking, J	39,648	2,628
Cockle, E G	38,035	4,838
Coe, D K	43,639	2,507
Coe, M V	44,075	3,610
Coello, A R	36,197	810
Coey, J R	44,766	124
Coffey, D B	48,640	853
Cogan, M	35,451	149
Cohen, S	61,383	84
Cohene, L S	56,916	1,289
Colburn, G W	39,942	1,060
Coldwell, K R	37,048	1,619
Coldwell, K W	56,544	2,165
Cole, D M	38,505	3,866
Cole, H M	42,271	6,031
Cole, J V	44,317	173
Cole, M C	40,819	1,093
Coleman, D A	54,087	1,015
Coleman, K	38,280	9,202
Coleman, M A	35,494	265
Colgan, J A	54,898	7,036
Coligado, M C	41,644	199
Colliar, J I	41,343	129
Collicott, L	38,717	72
Collier, C E	37,475	519
Collington, J A	40,279	10,532
Collingwood, D	37,537	2,647
Collingwood, K A	57,224	8,829
Collins, A E	48,032	329
Collins, B J	54,087	1,449
Collins, H B	38,692	2,079
Collins, K L	37,907	384
Collinson, E J	58,752	
Collis, K G	36,197	82
Collison, M	37,380	2,275
Collison, M D	42,516	
Colman, R	39,790	506
Colmer, R	42,784	623
Colthorpe, F S	36,530	7,338
Colussi, D L	67,116	2,519
Colvey, R P	37,500	2,093
Colville, J R	50,969	342
Colwell, C	42,315	176
Colwell, D C	41,115	470
Comeau, B	36,197	3,079
Comeau, G R	36,920	1,299
Comeau, P G	47,514	14,375
Commandeur, G E	53,398	6,582
Condotta, S	39,138	11,607
Congdon, B E	41,699	
Conlin, B M	40,579	3,781
Conlin, L	42,194	4,004
Connal, L G	37,954	448
Connaty, G L	49,987	777
Connelly, J C	38,615	1,410
Connolly, G S	39,285	1,543
Connolly, J D	52,867	1,423
Connolly, R L	58,387	22,348
Connor, M J	54,907	9,083
Connors, J A	37,405	917
Connors, R J	35,335	
Conrad, R A	42,841	9,655
Conroy, G	43,606	2,438
Conroy, L	37,988	989
Constantineau, L	38,804	12,350
Conte, R J	42,918	7,249
Contorines, J	44,226	545
Conway, A L	37,754	1,740
Conway, J	36,899	2,254
Cook, D	43,923	1,794
Cook, D A	36,511	9,034
Cook, D M	35,065	
Cook, J C	47,349	2,086
Cook, J E	40,043	937
Cook, J R	56,628	2,347
Cook, M	35,886	595
Cook, M D	36,381	
Cook, P H	46,908	1,181
Cook, R	44,209	15,588
Cook, R G	35,199	370
Cook, R H	77,244	12,667
Cook, R J	37,405	420
Cook, W R	38,753	1,349
Cooke, C	44,200	1,758
Cooke, J E	37,628	852
Cooke, L C	41,085	
Cooke, M B	46,388	1,543
Coombe, D G	41,275	5,007
Coombs, C A	52,517	4,882
Coombs, R M	39,697	2,109
Coon, L M	53,090	7,261
Coonce, E M	35,865	1,066
Cooper, B W	37,731	1,453
Cooper, G W	37,820	772
Cooper, G W	36,197	158
Cooper, M L	43,016	10,306
Cooper, M W	40,846	
Cooper, R D	46,791	752
Cooper, T J	52,466	2,864
Cooper, W H	49,721	2,278
Coopersmith, D J	46,781	10,012
Copeland, K R	49,147	2,120
Copeland, L D	51,946	7,341
Copes, M I	35,688	616
Copley, E	36,287	
Copley, G H	64,229	12,411
Copley, J C	41,551	1,464
Copley, R O	44,041	1,547
Corak, R M	38,440	11,142
Corbeil, M	50,697	13,125
Corbeil, R C	70,463	9,850
Corbett, J N	39,464	2,773
Corby, F A	38,900	1,594
Corder, R J	43,445	11,572
Corey, R E	39,931	9,556
Corletto, L D	42,970	2,721
Cormack, G R	44,518	
Cormack, L J	51,592	1,271
Cornelis, B V	35,741	11,079
Corner, G W	35,575	
Corness, H E	39,963	724
Cornick, J D	42,214	3,116
Cornish, K A	37,896	75
Cornish, S E	35,145	823
Corrado, M R	35,555	5,401
Corrigal, D G	35,121	4,796
Corrigal, R B	46,515	1,904
Corrigan, K J H	47,377	5,457
Cosens, A G	35,304	4,062
Cosgrove, J A	37,772	
Cossenas, A	41,627	21,088
Costello, K	54,007	10,140
Costello, R A	52,326	1,630
Cotter, S L	41,263	568
Couch, D P	40,612	2,451
Coulson, C H	57,787	1,619
Coulter, D R	36,579	334
Coulter, F A	36,969	
Coupland, M	43,660	887

	Salary $	Travel $
Couroux, R J	42,652	2,243
Courson, D E	43,763	4,222
Courtin, P J	45,273	2,886
Cousens, G C R	36,111	8,532
Cousins, B M	42,807	3,850
Coutts, S L	43,982	145
Coventry, J	36,197	2,342
Coverdale, D	36,127	2,694
Covey, E T	36,312	931
Cowan, B	35,472	4,520
Cowan, L J	36,252	3,330
Coward, R N	38,973	2,743
Cowell, C J	54,285	3,743
Cowell, J	35,169	2,179
Cowie, W G	44,236	
Cowland, U E C	53,036	5,639
Cowley, G	35,084	1,585
Cowley, M M	41,324	11,350
Cowsill, V	40,920	256
Cox, B F	54,007	1,395
Cox, B N	45,929	1,147
Cox, C B	35,103	2,206
Cox, C J	38,006	1,771
Cox, G F	52,205	8,557
Cox, J	42,793	917
Cox, J M	38,105	
Cox, R K	61,430	13,857
Cox, R K	45,786	4,389
Cox, S F	42,013	642
Cox, T W	50,113	4,552
Cox, W V	36,470	670
Coyle, R L	39,083	2,045
Coyne, J M	39,942	229
Cozens, R D	54,904	5,783
Crack, D T	38,968	1,565
Cradock, G A	38,071	2,193
Craig, F	38,661	144
Craig, G A	36,416	644
Craig, R E	41,275	5,194
Craig, S M	55,501	7,705
Crampton, D S	36,089	8,523
Cran, G J	46,900	13,471
Crane, A H	39,063	2,032
Cranston, R S	52,292	6,073
Crarer, K	37,940	2,200
Crate, D L	37,405	3,191
Craven, R B	46,154	1,115
Crawford, B A	37,608	678
Crawford, C E	41,902	89
Crawford, G C	46,112	6,242
Crawford, K J R	40,564	1,335
Crawford, R C	62,920	18,929
Crawley, K J	48,313	
Crawley, R D	35,092	1,445
Creasy, D M	40,731	6,270
Creber, R J	55,275	2,468
Creed, N A	42,375	
Creighton, C C	51,983	487
Creighton, D J	40,767	
Creighton, M A	43,698	1,304
Cresswell, C A	35,248	784
Cresswell, M E	51,223	2,161
Creyke, T	41,045	
Crichton, W H	46,130	4,505
Crider, J R	53,921	1,238
Crinklaw, J F	37,705	2,184
Crispin, D J	40,799	
Criss, P R	39,219	1,242
Crocker, G E	39,942	1,224
Crocker, P	36,393	176
Crockett, M J	42,575	718
Crompton, P J	59,984	1,817
Crone, J A	71,509	314
Cronin, D E	40,771	2,020
Crook, R L	60,649	12,803
Crookes, E	36,197	
Crooks, J D	40,094	3,329
Crookshank, R M	47,925	657
Crosby, H M	38,520	607
Crosby, I G	39,032	3,699
Crosby, R J B	42,791	605
Cross, A N	35,572	572
Cross, C W	41,646	3,141
Crossley, D W	37,992	2,170
Croteau, D O	42,821	692
Crothall, S A	45,546	4,606
Crover, J D	55,111	5,510
Crowe, N E	36,336	10,149
Crown, M	53,589	4.911
Crowther, M G	64,285	16,467
Crozier, R	39,320	423
Crozier, R J	46,893	7,418
Cruickshank, D	39,539	1,079
Cruickshank, K C	41,585	795
Cruickshank, N H	36,234	
Cruickshanks, M J	37,405	
Crum, E M	58,983	1,227
Culbertson, S F	75,652	44,719
Culham, J M	47,704	3,029
Culhane, V F	42,652	123
Cullen, K I	46,132	10,207
Cullinane, P	38,311	1,047
Culling, D	45,841	629
Cumming, H H	41,124	3,997
Cumming, H W	44,543	
Cummings, D C	48,022	432
Cummings, J	40,450	1,653
Cunliffe, D S	65,626	7,306
Cunliffe, E G	43,185	10,808
Cunningham, D C	61,419	997
Cunningham, H J	39,942	804
Cunningham, N J	37,061	889
Cunningham, P	40,595	7,571
Curnew, R D	37,197	196
Curnow, G T	36,309	1,818
Curnow, R L	38,853	4,998
Curran, M P	45,044	7,955
Currie, A	40,138	5,393
Currie, B J	46,625	6,438
Currie, D A	50,318	6,432
Currie, G D N	35,795	
Currie, J S	37,085	2,246
Currie, L L	57,775	718
Currie, V A	45,852	5,577
Curry, C R	38,625	5,029
Cursons, D G	35,028	1,281
Curtis, G W	71,092	9,493
Curtis, R	35,680	2,848
Curwen, J D	36,065	2,203
Cushing, W L	36,278	
Custance, B L	54,007	6,240
Cusworth, S M	50,002	2,570
Cutbill, T J E	40,367	5,116
Cuthbert, B	35,986	2,443
Cuthbert, B S	47,243	180
Cuthbert, J T	42,789	2,144
Cuthbert, V	39,546	586
Cuthbertson, S A	46,531	2,183
Cutler, A	39,495	954
Cyr, M	36,455	687
Czech, N A	38,131	151
Czillinger-Horvath, E	52,326	1,922
D'Altroy, D G	48,671	11,457
D'Andrea, L	35,028	977
D'Argis, F W	50,461	6,059
Dabrowski, B	42,478	843
Daenckaert, B R	49,546	1,942
Dagger, J	35,186	
Dahl, K H	37,927	1,330
Dahl, R K	41,145	3,547
Dahli, E	53,709	6,367
Dahlie, M W	41,667	3,686
Dainard, G C	39,201	4,794
Dainton, [illegible]	35,349	1,212
Dakin, D A	37,975	4,878
Dalby, R S C	52,612	2,443
Dallamore, W A R	48,635	4,873
Dalley, W C	50,128	5,822
Dallin, L L	39,669	4,438
Daloise, R E	41,947	7,810
Dalpre, R R	52,812	7,546
Dalton, E L	35,542	2,027
Dalwood, S	40,618	562
Daly, N R D	40,166	1,200
Dalziel, R R	64,620	11,753
Danallanko, L K	36,146	1,171
Danchuk, K D	36,683	753
Dandeneau, P A	40,037	2,957
Danderfer, R J	62,856	2,332
Dane, B F	50,398	2,349
Daniel, G D	40,050	901
Daniells, S E A	54,132	1,288
Daniels, B R	44,298	1,423
Daniels, G	35,676	5,634
Danjou, B N	45,273	3,288
Danvers, R	36,414	
Daradics, D A	36,221	276
Dare, D	49,361	9,570
Darin, M D	41,795	6,483
Dary, C G	68,732	11,667
Darychuk, G M	55,837	8,750
Dash, A	38,803	
Dash, E K	40,811	1,315
Dash, F	37,080	
Dasnieres, P V	54,564	1,524
Datoff, S M	36,683	3,428
Davey, R W	54,266	2,554
Davidson, A	62,234	3,546
Davidson, B	38,322	
Davidson, E J	40,428	3,563
Davidson, G	44,733	2,126
Davidson, G W	37,286	5,450
Davidson, G W	47,498	6,673
Davidson, H C	38,850	2,253
Davidson, L A	36,197	2,155
Davidson, P W	35,028	1,329
Davidson, W F	45,779	2,052
Daviduk, R K	44,593	
Davie, R A R	42,701	14
Davies, D G	61,139	3,796
Davies, D G	38,653	3,106
Davies, E O	53,777	203
Davies, G W	35,141	
Davies, I C	38,066	3,642
Davies, I R	38,052	1,055
Davies, J C	42,158	6,928
Davies, K	45,379	3,269
Davies, K M	47,425	2,099
Davies, L F	35,954	5,413
Davies, P E	54,243	3,145
Davies, R G	41,692	1,807
Davis, B L	51,962	771
Davis, D F	36,455	2,777
Davis, D H C	44,040	6,515
Davis, D J	35,272	612
Davis, D W	50,293	2,836
Davis, G A	38,580	333
Davis, G W	41,471	1,197
Davis, J G	45,986	2,288
Davis, K C	48,989	533
Davis, K R	45,896	867
Davis, L G	62,567	5,757
Davis, L W	53,979	2,955
Davis, N	40,449	4,477
Davis, P C	55,406	2,932
Davis, R A	48,216	12,832
Davis, R G	35,059	441
Davis, R H	44,279	2,074
Davis, R L	54,169	2,679
Davis, R L	54,729	5,695
Davison, J R	36,197	
Dawes, J F	36,197	46
Dawson, C R	35,503	723
Dawson, E M J	35,887	1,710
Dawson, G G W	37,613	2,390
Dawson, G W	72,219	1,547
Dawson, H	43,680	1,309
Dawson, J C	41,414	6,561
Day, B D	48,198	9,848
Day, G S	48,956	
Day, I B	35,936	126
Day, M R	67,195	304
Day, R	37,793	870
Day, V E	50,080	7,298
De Andrade, Y	38,661	1,155
De Faye, R C	65,526	6,075
De Leeuw, A D	35,028	5,587
De Vink, R E	38,145	1,985
De Vos, R	51,814	9,394
De-Boer, L J H	67,789	8,023
De-Vries, H A	45,470	7,657
Deacon, R C	37,643	3,847
Deacon-Rogers, L	42,472	17
Deadman, T E	35,028	4,337
Deakin, B J	56,819	2,117
Dean, A	35,406	1,432
Dean, A E W	47,761	178
Dean, P J	40,448	2,297
Dean, P W	48,253	
Dean, R A	73,634	4,713
Dearing, J C	37,718	72
Deaville, B D	43,690	3,308
Debaie-Strick, G	35,381	2,617
Debeck, B W	42,791	343
Debeck, E P	41,356	5,345
Debock, D W	37,865	1,260
Deboice, R J	54,832	4,583

	Salary $	Travel $
Deboo, R F	55,927	11,323
Debourcier, O J	36,547	919
Deciccio, C.	41,191	19,628
Decosse, S S	49,524	509
Decouto, P L J	68,122	136
Decraene, R.	35,634	8,958
Dedels, B	38,622	8,907
Deegan, W P	38,653	1,906
Degner, J S	39,342	2,102
Degraff, A H	55,927	4,684
Degroot, A G	45,479	624
Dehart, J	38,790	5,068
Deines, K	38,865	4,479
Dekens, J R	35,106	68
Del Rosario, A A	36,196	419
Delarge, J J	53,029	7,860
Delay, J P	41,002	761
Delcourt, B A	40,243	15,426
Delikatny, F P	38,456	
Delisle, I F	54,007	3,666
Dellert, K R	53,426	3,881
Dellert, L H	55,055	9,838
Delong, S C	38,943	5,839
Delyea, H	40,282	5,075
Demarchi, D A	60,466	7,534
Demarchi, R A	45,012	7,394
Dembicki, P.	41,608	1,719
Demelt, S C	45,065	956
Demers, M.	41,399	718
Dempster, D A	57,363	5,548
Den Boer, A M	36,180	2,198
Dendoff, R E	35,881	4,203
Deniseger, J H	35,028	2,070
Denisoff, S J	74,224	2,353
Dennis, D	39,884	7,269
Dennis, W H	46,484	2,938
Dennison, D R	41,039	
Dennison, G M	46,167	4,076
Dennison, S G	49,442	636
Denofreo, N E	58,403	298
Denoon, K S	48,387	5,985
Dent, W H	37,778	7,094
Denton, H L	45,855	81
Denty, W E	38,653	5,594
Denys, R G	50,572	4,168
Deosaran, H	39,942	4,403
Der, G N	39,676	2,155
Derbyshire, P J	39,942	1,198
Derick, N J	42,900	1,850
Derksen, L G	36,253	9,362
Des Meules, D R D	41,544	2,995
Desautels, T M	36,436	
Desbottes, N	36,853	1,806
Deshaw, W E	42,652	1,795
Desimone, A G	41,053	8,086
Desjardins, P.	39,590	4,542
Desmarais, M	35,028	
Desnoyers, E A	47,633	2,564
Desrosiers, D	35,250	1,350
Deutsch, J L	46,577	
Dever, T J	59,191	15,917
Device, C T	37,827	
Devlin, A R	42,268	131
Devlin, E C	39,952	2,879
Dewald, J	38,097	2,334
Dewell, A	38,653	6,489
Dewick, L	35,068	1,111
Dewsbury, R B	40,529	769
Dewynter, N D	55,107	1,557
Deyaeger, A R	54,082	6,297
Dhami, G S	37,825	744
Dhenin, M K	44,336	1,199
Dhillon, B	38,653	457
Dhillon, H	41,275	941
Dhillon, J P	36,140	2,301
Diakow, L J	39,611	3,749
Dibley, A	43,158	3,398
Dichoso, O B	35,063	
Dick, D J	39,851	7,696
Dick, J H	51,004	6,440
Dick, K A B	37,995	413
Dickenson, K M	41,705	1,877
Dickie, J	46,605	387
Dickie, J L	38,250	297
Dickie, P J	46,982	1,790
Dickinson, N M	37,435	1,172
Dicks, B J	43,873	2,954
Dickson, C B	51,488	8,405
Dickson, G S	55,464	11,813
Dickson, H J	67,750	3,604
Dickson, K M	36,711	
Diebert, D R	38,663	15,015
Diederichs, R	37,405	1,942
Dielissen, T J	49,048	1,840
Diemer, H L	55,760	6,738
Diemert, K A	35,927	2,224
Diersch, E C	48,838	148
Diggle, P K	48,979	7,623
Dignan, L R	36,279	1,063
Dignan, T M	40,199	
Dinnell, T	58,232	3,262
Dinter, C D	58,140	4,635
Dirks, W	48,158	2,308
Distasio, M	43,623	14,560
Dittaro, M F	41,829	1,813
Dixon, B	38,045	1,693
Dixon, P T	37,405	
Dixon, R E	41,555	1,631
Dixon, R H	59,090	3,622
Doan, B J	36,519	11,420
Doane, W	45,209	12,401
Dobb, J L	52,326	9,127
Dobell, M	49,073	5,998
Doberstein, H A	54,007	710
Dobson, D A	48,239	1,869
Docherty, J	45,546	605
Dodd, C J H	41,275	3,042
Dodd, D L	39,480	819
Dodd, D W	41,541	
Dodd, G F	71,391	7,664
Dodd, J	40,819	5,645
Dodd, M J	40,618	1,774
Dodd, R R	43,675	507
Dodd, R W	44,616	60
Doddridge, P E	44,143	1,846
Dodds, E N	43,925	2,292
Dodds, F M	35,199	1,750
Dodds, J D	42,652	3,876
Dodds, R E	42,883	4,434
Dodds, T L	56,445	2,709
Dodge, I D	56,701	1,463
Dodge, M R	41,845	2,725
Dodsworth, D F	56,045	995
Dodwell, P L	42,511	2,127
Doehler, M H	36,197	1,599
Doerksen, B	36,388	208
Doerksen, B L	50,410	2,427
Doerksen, D B	53,042	4,652
Doerksen, V J	54,007	263
Dohan, G G	47,166	
Doherty, M G	39,481	3,956
Doidge, D	56,580	1,510
Doig, L	51,920	2,462
Dolan, D B	38,755	257
Dolhai, E	67,195	4,872
Doll, K L	43,663	248
Doll, R G	38,540	2,926
Dolling, M J	36,373	714
Dollinger, J O	35,691	868
Dolsen, B M	43,053	5,955
Dominy, R S	44,477	2,530
Don-Paul, M.	45,464	1,037
Donald, D C	35,028	
Donald, P J	62,079	691
Donaldson, B J	36,525	116
Donaldson, D W	58,316	3,311
Donaldson, J E	39,952	72
Donetz, G	35,028	
Donison, S R	37,593	493
Donkersley, J D	35,028	1,513
Donnelly, C.	40,429	1,977
Donnelly, J W T	41,297	1,478
Donohue, M J	49,970	1,685
Donovan, I C	54,087	2,207
Donovan, M E	36,197	3,127
Doo, M.	35,093	
Dooley, M.	43,522	
Dorken, T R	39,131	669
Dornik, D M	47,357	16,137
Dorval, M E	42,375	1,991
Dosenberger, L	36,858	1,419
Doucette, D.	36,379	
Doucette, H.	63,422	3,111
Doucette, W W	44,129	16,959
Dougan, D M	39,539	7,210
Douglas, B.	36,623	143
Douglas, D A	52,233	3,554
Douglas, D D	36,372	1,494
Douglas, G W	69,613	18,072
Douglas, K J	35,565	619
Douglas, M J	42,489	6,467
Douglas, R T	41,298	1,567
Douglas, W.	59,267	7,079
Douglas, W G	39,976	
Dove, D A	35,698	4,142
Dove, V S	54,088	9,079
Dow, G G	44,695	
Dow, J W	39,942	3,447
Dow, W I	40,363	
Dowding, K W	48,460	2,887
Dowler, J A	54,947	3,383
Dowler, J E	36,547	956
Down, N E	39,086	8,792
Downer, F S	50,107	2,626
Downey, P A	48,189	
Downie, B D	62,105	15,421
Downie, W J	40,924	8,301
Downing, J G	35,028	645
Downing, M J	40,101	789
Downing, R G	42,604	729
Downs, M	52,999	13,382
Downs, N	47,009	14,577
Downs, P H	52,446	1,160
Dowswell, B	44,076	1,079
Doyle, D A	61,783	12,081
Doyle, D D	35,028	1,271
Doyle, P F	51,941	4,088
Doyle, P H	40,073	4,068
Doyle, S M	49,114	4,430
Doyle, T M	37,405	480
Doyle, W D	37,105	484
Drader, D F	36,238	192
Draeger, T M	37,316	2,203
Dragan, G J	43,366	1,066
Drage, G M	54,007	1,986
Drage, H W	54,984	4,088
Dragushan, G N G	45,546	1,756
Drake, M E	43,045	3,633
Drake, N	38,653	1,202
Draper, B C	47,905	13,178
Draper, D A	54,117	7,609
Dreger, R	35,576	2,218
Dreher, W H	59,655	6,974
Driedger, R J	60,982	29,559
Driediger, W	36,625	
Drier, M M	45,186	
Dring, D H	51,827	13,957
Drinkwater, R	44,125	3,819
Drislane, D A	57,775	662
Drummond, R W	45,926	722
Dryburgh, J C	35,028	4,600
Dryden, D W	60,183	13,411
Drysdale, S A	36,790	543
Dubensky, W A	52,423	1,735
Dubois, F	36,748	245
Dubois, P	44,029	913
Duchaine, J G	42,544	1,432
Duczak, O	37,609	
Duddridge, J G	39,546	984
Dudley, H M	38,192	1,395
Dudley, J L	40,516	4,025
Dueck, L	51,150	194
Duehmig, C B	35,105	
Duerden, J D	57,157	5,185
Duff, R G	48,738	831
Duff-Tytler, G.	37,114	1,354
Duffell, R	38,457	2,326
Duffy, D A	68,673	9,779
Dufour, G A	48,297	2,174
Dufresne, E E M	36,405	2,374
Duggan, H L	55,771	624
Duggan, J S	37,405	967
Duggan, R.	43,334	
Duke, J L	36,197	1,109
Dulay, R S	35,217	2,661
Dumala, R.	72,289	8,944
Dumont, J C	35,067	3,857
Dumore, S.	35,798	1,360
Dunae, P A	35,203	60
Dunbar, D L	35,028	2,084
Dunbar, J F	54,844	11,215
Dunbar, J G	43,594	3,232
Dunbar, W.	44,059	
Duncan, A	35,487	
Duncan, B C E	71,496	
Duncan, D R	35,386	1,032
Duncan, D S	65,728	4,860

	Salary $	Travel $
ncan, L	38,477	3,830
ncan, L M	37,405	103
ncan, M M	36,658	1,971
ncan, R W	42,652	5,444
ndas, A D	45,379	3,189
ndas, G D	42,652	2,598
nderdale, M	37,931	1,946
ngey, R	49,553	6,090
nham, D W	43,546	11,157
nleavey, M J	39,366	1,637
nlop, J P	65,047	8,917
nn, S J	43,298	1,487
nne, J R	46,908	2,713
nsdon, D J	50,712	11,191
nsmoor-Farley, D	56,891	9,748
nsmuir, J E	48,153	552
peron, J J	38,727	
prey, R R	36,197	102
rban, D A	36,344	1,305
rrant, P W	48,524	180
tcyvich, E	45,283	7,126
vyer, C D	42,498	3,526
vyer, C F	35,131	405
vyer, D D	40,678	2,911
vyer, N M	42,175	8,476
vyer, P J	40,785	
ck, B W	41,275	1,006
ck, J H	57,557	9,117
e, K J	38,543	
ver, L O	36,700	
yer, M E	40,919	1,348
yer, R	42,444	632
yer, T A	59,170	7,375
yke, W F	53,860	1,834
ykes, J W	38,361	3,620
ykhuizen, H	39,415	1,784
yrland, J L	56,967	9,768
yson, L M	37,505	1,988
zioba, S O	38,653	6,271
die, W H	36,197	1,604
les, B J	45,546	7,684
mer, C E	45,299	2,438
mer, W J	58,795	10,814
rle, C A	36,290	703
rly, G M	38,218	1,190
rmme, S Y	48,636	
rthy, B	35,345	1,874
son, F W	40,144	4,707
staugh, J G M	49,746	7,250
stham, A M	47,822	2,828
sthope, C A	42,602	2,120
stick, E G	49,394	6,058
stman, B W R	61,906	8,865
stman, D J	54,007	1,795
stman, D S	56,343	9,024
ston, D N	36,488	
ston, J E	54,138	867
stwood, A	73,339	10,849
ton, B	69,779	5,242
ves, D	44,709	12,573
bata, T	41,302	3,749
bbels, J	72,219	8,623
bell, L F	54,644	704
by, R	35,028	490
by, W F	39,942	
ckstein, N A	51,370	2,258
delman, N	42,102	1,511
delman, S	41,510	1,719
den, D	36,764	524
den, D R	37,207	2,183
dgar, A A S	35,291	3,609
dgar, A R	51,714	1,981
dgar, D E	36,270	
dgar, G	36,879	792
die, A G	46,302	4,363
dward, R D	47,028	5,004
dwards, I M L	40,305	51
dwards, J	39,025	599
dwards, J R	38,015	
dwards, J R	38,976	
dwards, J W	38,248	
dwards, O	39,663	1,816
dwards, R A	52,163	4,581
dwards, T D	38,329	105
dwards, V H	35,576	9
dwards, W B	68,821	1,146
ffa, C J	47,748	9,899
ffa, R W	47,101	4,552
fodie, P A	40,469	11,110

	Salary $	Travel $
Egan, J T	59,525	2,283
Egan, L L	48,032	2,873
Egeland, D A	52,786	4,670
Eggen, D H	55,181	10,601
Eggie, P E B	39,247	
Eggleton, G J	67,139	14,217
Ehrman, L E	43,501	5,477
Eimer, J A	49,834	2,614
Einarson, E D	35,997	2,758
Eirikson, P	49,184	1,099
Eis, C C	36,180	1,831
Eisbrenner, W W	46,230	4,373
Eisenhuth, G R	48,636	6,017
Ek, R E	36,001	2,232
Ekstrom, L H	49,262	2,239
Elchuk, K G	45,778	1,422
Elchuk, L R	39,584	601
Elder, L A	39,072	807
Elewonibi, M E	37,023	3,649
Elford, L W	37,647	
Elgersma, K	48,229	281
Eliason, R	42,001	137
Ellen, G	42,382	1,478
Ellicott, K J	39,818	9,709
Elliot, B A	43,533	1,376
Elliot, D G	40,252	7,211
Elliot, D W	39,055	1,456
Elliot, G B	41,055	828
Elliot, I M	37,374	601
Elliott, C C	43,914	4,651
Elliott, C L	36,034	
Elliott, F J R	39,586	367
Elliott, J P	45,546	5,482
Elliott, J W	43,600	4,301
Ellip, M R	39,023	417
Ellis, D	39,595	639
Ellis, L	48,580	7,918
Ellis, N W	36,678	231
Ellis, R G	60,818	6,384
Ellis, R L	45,764	297
Ellis, R W	42,883	1,648
Ellwood, T G	65,422	13,401
Elo, J M	35,722	1,240
Elwood, R K	85,650	1,891
Emanuele, M	42,352	4,696
Embacher, S	43,483	1,833
Embury, D E	49,248	2,259
Emerson, B P	70,850	9,560
Emperingham, R A	66,155	3,805
Emsland, R W	39,889	5,721
Emslie, H G	53,613	6,434
Endacott, N D	49,955	9,800
Enfield, R P	40,445	1,771
Eng, E S Y	41,847	
Eng, M	37,049	2,498
Eng, R	38,653	1,478
England, J E	48,025	8,727
Engler, W	42,652	4,699
Engleson, W T	37,861	2,478
English, A J M	42,382	
English, P M	49,867	10,396
English, R W	41,352	9,452
English, W B	54,208	10,809
Engstad, P A	74,294	8,919
Ennis, R V	41,762	22,966
Enomoto, R K	36,399	429
Ensing, G W J	56,215	14,344
Ensor, D N	36,405	2,455
Ensworth, C	37,009	582
Enwright, R J C	49,467	11,938
Epp, D D	38,943	2,206
Epp, P	51,373	3,547
Eppler, R W	37,405	546
Eraut, C B	48,983	4,675
Erb, N	35,090	6,505
Erdman, R J	39,942	290
Eredics, I K	47,153	6,927
Erfanifar, E	42,652	930
Erickson, C	52,181	644
Erickson, D	63,364	19,244
Erickson, D W	44,511	1,477
Erickson, G W	43,612	3,136
Erickson, H A	44,334	3,047
Erickson, H P	45,426	500
Erickson, L C	39,546	518
Erickson, L J	45,546	1,006
Erickson, O R	38,363	982
Erickson, W R	44,584	3,155
Erickstad, F	60,449	4,841

	Salary $	Travel $
Erlandson, G K	58,576	13,377
Ernst, H M	40,934	2,991
Errico, D	54,565	3,924
Errington, J C	53,616	11,393
Erskine, R I	37,275	
Esau, D P	35,330	
Escott, R W	37,259	1,043
Esmail, K	39,129	5,511
Eso, M J	36,197	488
Espenant, L G	51,388	6,662
Espenhain, A L	39,942	7,334
Estes, C S	35,852	807
Etheridge, B D	60,869	2,892
Euchner, R B	35,927	2,167
Eustace, J	42,822	5,800
Euverman, P J	39,891	3,334
Evanisky, H T	37,636	5,078
Evans, C	38,728	
Evans, D	42,162	556
Evans, D	35,445	1,559
Evans, D J	37,620	756
Evans, D T	61,749	5,955
Evans, E	39,969	1,528
Evans, E	44,415	604
Evans, J M	41,554	4,205
Evans, J T	51,459	3,425
Evans, J T	35,028	462
Evans, N	52,591	4,004
Evans, R I	39,892	277
Evans, R J	39,367	1,297
Evans, S L	48,628	6,957
Evenchick, A	35,251	6,599
Everitt, D	35,651	445
Everson, M B	38,065	
Everton, F J	51,236	17,477
Eves, W E	43,914	6,034
Ewald, G M	36,954	3,193
Ewanchuk, M H	45,649	443
Ewing, K W	35,682	
Ewing, L	50,701	69
Ewing, L	41,785	9,425
Ewings, B A	38,643	1,020
Ewings, T A	45,248	299
Facchin, A R	41,275	3,190
Faddis, G W	46,814	2,918
Fagan, F E	54,007	3,035
Fagerlund, R J	42,781	2,002
Fahey, J P	42,841	3,113
Fahlman, R A	44,391	
Fahlman, R W	43,700	1,285
Fairbrother, A F	36,197	1,811
Fairbrother, J	57,816	1,494
Fairburn, K D	76,085	33,413
Fairhurst, G F	35,188	15
Fairhurst, K B	45,064	5,871
Fairservice, R A	51,373	4,196
Faith, J M	44,364	6,717
Falbo, R P	37,631	2,701
Falconer, J D	36,095	311
Faliszewski, M J	51,232	6,297
Falk, B	37,285	1,009
Falk, G W	52,292	15,811
Falls, L J	51,545	2,216
Fan, P	35,028	3,230
Faoro, R	40,764	
Faragher, C F	35,259	1,034
Faris, J D	51,072	5,095
Farley, J	83,330	7,377
Farley, M	55,441	6,411
Farley, R V	39,650	12,746
Farmer, L	60,482	6,366
Farnden, G	48,185	6,086
Farquhar, G A	53,205	154
Farquhar, M	46,771	1,532
Farquhar, R M	35,460	1,984
Farquharson, S	36,111	903
Farr, A K	45,603	2,664
Farr, J T	40,199	346
Farrally, V	63,152	9,795
Farrell, B R	51,872	6,425
Farrell, J E	66,732	11,194
Farrish, E J	37,464	537
Farry, J B	47,521	399
Farwell, J M	36,147	450
Farynuk, M S	44,500	
Fatin, N	93,637	18,914
Faulkner, E L	52,328	3,057
Faulkner, F	45,438	
Fauville, D A	37,166	2,163

	Salary $	Travel $
Favero, C	42,652	4,086
Fayad, D A	50,232	4,979
Fayle, T	38,874	2,320
Fazan, L B	36,172	2,991
Fearon, M A	44,342	6,930
Fedorak, W J	48,781	8,173
Fedorchuk, K M	43,910	9,317
Fee, A R	44,852	11,756
Feedham, V B	39,835	9,774
Fehr, J W	35,100	2,107
Fehr, L J	41,909	639
Fehr, O	35,216	529
Fehr, R G	42,445	5,011
Fehr, T S	42,705	3,603
Feldes, L	39,854	1,029
Feldinger, G M	42,192	512
Felker, B S	36,197	752
Fell, S T	36,394	867
Fellman, D V	44,394	999
Fellman, Y I	52,326	2,464
Felsing, J H	41,210	
Feltrin, D F	39,531	
Fenger, M A	47,125	6,344
Fenn, R S	42,324	
Fennell, R M	40,947	602
Ferenczi, S E	38,652	652
Ferguson, D E	55,698	2,596
Ferguson, J L	38,653	1,887
Ferguson, M T	39,052	969
Ferguson, R H	69,691	6,899
Ferguson, W J	58,515	108
Ferraby, C H	35,028	1,509
Ferri, F	48,159	4,340
Fiander, H L	35,028	
Fiddis, R W	44,062	1,677
Fiddy, G	35,165	
Fiddy, K D	39,757	
Fidgeon, M	36,702	1,161
Fidler, W G	35,344	
Fieber, D F	55,927	15,868
Fiedorowicz, S	38,104	580
Fiegal, H	36,412	1,595
Field, A G	35,913	1,089
Field, K	35,621	
Fielding, D J	35,454	1,331
Fielding, T G	62,171	15,568
Fields, D J	44,535	4,253
Filan, B R	61,180	1,219
Filiatrault, M	36,896	1,371
Filipchuk, L E N	39,126	3,760
Finall, D A	72,219	4,737
Finamore, R	41,365	1,088
Finden, D	41,877	9,146
Finding, C	45,805	294
Findlay, L	38,277	1,655
Findlay, M E G	38,355	81
Findlay, R B	41,349	9,646
Finger, U	52,141	2,309
Finlay, D R	40,388	6,529
Finlay, M C	39,942	8,013
Finlayson, H N	40,792	4,412
Finlayson, R B	38,653	
Finnie, J O	52,280	4,440
Fipke, N D	37,564	1,370
Firbank, J A	42,652	7,065
Firby, B	40,992	559
Fischer, I E	56,584	13,245
Fischer, J G	48,979	1,015
Fischer, K E	57,775	2,139
Fish, L E	52,163	4,333
Fish, M	40,155	2,595
Fisher, E W	50,374	1,243
Fisher, G L	64,397	869
Fisher, I	40,702	2,557
Fisher, M V	43,021	3,185
Fisher, V J	37,612	629
Fisk, B G	35,922	7,780
Fisk, R	86,357	3,235
Fisk, W G	42,653	
Fissel, J R	44,526	8,735
Fitchett, D R	39,989	1,211
Fitzgerald, K	36,836	
Flack, A D	41,413	880
Flack, I M	35,028	163
Flanagan, P R	42,484	100
Fleck, J L	37,405	1,689
Fleck, K R	40,803	1,246
Fleetwood, C	42,218	97
Fletcher, E F	44,867	
Fletcher, J	36,243	38
Fletcher, V E	51,240	8,525
Fletcher, W A	69,315	8.538
Flett, C E	37,152	1,457
Flett, S J	38,673	3,358
Fliczuk, J G	61,887	2,619
Flinn, B J	36,953	2,075
Flintoft, D G	57,279	5,854
Florian, M L E	39,942	3,832
Flower, R A	35,288	1,006
Flynn, B G	38,556	1,252
Flynn, D W	53,273	11,031
Flynn, J	38,312	1,724
Fochuk, V I	39,508	2,218
Fofonoff, P	45,273	6,195
Fogel, D J	35,231	1,503
Foisy, C R	41,328	4,853
Foisy, G A O	36,412	2,835
Foisy, J J J	43,299	
Foisy, R	37,312	1,573
Foley, C J	43,408	4,687
Folkestad, D	40,483	144
Fontaine, J	36,430	146
Foote, B D	35,379	267
Forbes, I D	38,653	
Forbes, I G	36,196	
Forbes, J N	39,942	1,198
Forbes, R D	46,065	2,336
Ford, A M	36,180	3,291
Ford, B	72,444	110
Ford, D A	54,662	2,274
Ford, E A	93,478	312
Ford, R D	35,083	6,678
Foreman, R W	45,332	3,315
Foresman, E R	47,498	9,796
Forgaard, G R	44,461	2,732
Forgie, G M	35,591	10,192
Forman, I K	57,271	215
Forrest, L M	36,197	2,533
Forrester, S D V	50,273	791
Forrington, J W	39,869	202
Forseth, P E	35,098	855
Forster-Coull, E	45,389	10,895
Forsyth, T M	59,265	6,454
Forsythe, D S	50,592	6,041
Forsythe, J	38,854	106
Forth, A B	49,579	1,436
Forty, T R	52,326	1,721
Foster, D	43,184	7,591
Foster, D M	40,048	
Foster, D M	53,149	1,923
Foster, G C	40,370	823
Foster, H	40,159	
Foster, J C	43,044	8,798
Foster, J K	43,192	5,671
Foster, L A	36,115	1,272
Foster, L E	40,734	1,154
Foster, R G	35,028	742
Foster, W E	41,275	12,408
Foster, W F	71,384	11,881
Foubister, L	41,986	2,379
Foubister, M P A	37,405	325
Foulger, G A	36,197	704
Foulis, B C	48,234	1,377
Foulis, R J P	43,563	1,918
Fournier, C	52,227	9,110
Fowler, J	36,127	703
Fowler, P G	42,302	4,529
Fowler, R J	44,262	1,449
Fowler, R R	49,452	3,690
Fowler, V E	42,767	7,745
Fowlie, B E	36,171	248
Fox, E M	40,866	567
Fox, G L	39,092	1,793
Fox, G R	35,028	2,896
Fox, G R	38,800	1,033
Foxgord, D	57,895	27,885
Fralick, J E	57,863	18,480
Frame, R V	38,503	5,515
Frampton, H N	43,230	187
France, R T	52,326	16,382
Francis, A D	35,028	1,974
Francis, D G	41,007	4,551
Francis, D R J	44,178	8,592
Francis, M	39,546	2,046
Frank, C M	37,742	1,250
Franklin, E	39,003	125
Franklin, L W	47,435	8,040
Franklin, R L	35,991	409
Fransson, L S	57,502	7,052
Frantzen, M	53,434	152
Fraser, B A	51,865	11,702
Fraser, D H	35,692	795
Fraser, D T	62,803	6,305
Fraser, J E	38,262	3,206
Fraser, K J	39,334	2,279
Fraser, L E	38,142	1,605
Fraser, M	37,343	2,091
Fraser, N J	37,395	796
Fraser, R	39,186	1,805
Fraser, R A	55,293	1,203
Fraser, R D	37,122	
Fraser, W G	42,551	5,076
Fraser, W S	44,110	9,104
Frazer, G C	35,422	3,491
Frechette, T D	48,994	1,269
Fredell, R A	43,813	1,783
Frederick, N	43,661	2,751
Frederiksen, M A	40,543	5,915
Fredrickson, R A	37,064	5,681
Freebury, K	37,880	3,053
Freed, D E	53,362	5,480
Freed, K C	52,163	119
Freeman, B L	51,670	
Freeman, H J B	52,387	4,804
Freeman, P	35,168	482
Freeman, W E	64,997	9,887
Freer, G L	49,396	18,653
Freiberg, T J	46,009	6,565
French, A F	38,263	8,216
French, D L	51,457	286
French, F K	38,108	
Frew, P K	43,851	1,666
Frey, J R	52,955	4,782
Frey, P P	53,786	5,737
Friberg, M P	36,893	6,507
Friebel, S A	38,359	
Friend, C C	35,134	4,715
Friend, J F	41,787	766
Fries, R J	35,657	193
Friesen, C G	39,372	3,064
Friesen, G P	40,150	
Friesen, H K	39,942	30
Friesen, H R	44,764	
Friesen, L	48,984	2,071
Friesen, M M	36,658	2,305
Friesen, P G	39,703	5,931
Friesen, R S	74,403	20,940
Friesen, V	48,507	680
Friess, L A	38,594	3,110
Friis, L K	35,028	2,213
Frisk, J A	52,582	2,126
Frizzell, V D	35,176	18
Froehlich, K H W	43,856	119
Frolick, V M	61,548	5,091
Froment, P P	44,117	5,974
Fry, A D	59,309	6,621
Fry, W C	48,974	2,924
Frymire, D P	36,094	1,768
Fuglem, P L	52,773	8,836
Fuhr, B	46,302	8,236
Fujimura, G	35,794	
Fukumoto, J J	44,864	419
Fukushima, E	43,777	823
Fuller, B F	38,018	1,012
Fuller, J W	52,823	
Fuller, R D	40,079	1,876
Fullerton, W R	37,202	7,149
Fulmer, M E	68,089	3,874
Fulton, J A	37,405	4,051
Fulton, L J	37,309	2,244
Fulton, M J	36,966	10,821
Fumalle, M J	46,981	4,604
Fundas, A	43,455	922
Fung, A	43,501	2,852
Fung, C	44,076	510
Fur, C	55,417	2,790
Furness, R	43,427	1,616
Furnival, P J	51,171	819
Fyles, R A	59,727	14,419
Gabbs, G J	40,398	19.691
Gabelmann, E E	39,942	1,138
Gabert, J A	44,001	1,403
Gabler, R D	41,038	2,665
Gabriel, P C	36,054	
Gabrys, J B	56,711	1,234
Gage, R	54,160	3,664
Gagne, S D	44,344	2,113

	Salary $	Travel $
agnon, E A	38,824	6,232
agnon, J	41,539	
albraith, D M	50,121	9,469
albraith, W R	39,771	
ale, G A	35,897	1,964
ale, P F	36,482	223
ale, S W	56,644	22,100
ale, T L	42,808	7,927
all, D W	35,396	
all, M J	35,308	8,266
allagher, B H	41,672	248
allagher, J	38,084	1,307
allagher, K L	37,713	3,987
allant, N D	35,229	336
allard, A M	39,047	1,959
allaway, M J	39,644	
alloway, R A	52,476	150
alloway, W	53,765	10,044
allpen, B G	35,179	2,174
alpin, G T	39,618	4,550
alway, C	38,193	2,009
amble, I S	37,050	70
amble, M A	45,546	7,818
ambling, P R	38,677	1,651
ammon, D	36,380	1,255
anderski, E	44,619	718
andy, W G	59,860	1,963
annon, P R	36,738	279
arden, L M	37,825	594
arden, R	37,497	
ardiner, T	35,937	157
ardiner, T M	57,775	3,421
ardner, L F	37,316	813
ardner, P A	55,725	
ardner, S	35,723	3,608
arfinkel, L	38,091	1,233
arlinge, J A W	57,893	12,524
arner, D	47,625	9,661
arner, M L	39,546	74
aroupa, U	35,219	2,110
arrison, B A	59,062	2,802
arside, G R	36,639	1,951
askill, J	52,591	19,526
atenby, S M	47,081	4,189
ates, B R	45,546	5,958
ates, D P	51,111	982
ates, S	38,653	472
atto, B J	36,331	3,148
aucher, C E	52,183	7,903
audry, D G	51,415	2,495
auley, R A	38,964	1,536
aunt, B E	41,275	3,389
authier, R L D	35,027	574
avaghan, J	42,097	3,921
ay, R C	47,933	4,248
ayowski, T W	42,225	2,342
eary, K	45,193	5,000
eary, W H	35,993	1,879
eddes, G S	43,137	9,041
edye, A C	46,067	321
ee, B C	62,171	15,419
eerdink, N A	53,760	3,649
eisler, M	52,086	5,612
eldart, H G	50,539	9,090
elette, G W	38,147	2,926
ellatly, A	36,180	317
ellner, B M	36,529	774
enesove, T L	42,998	
entleman, G E	42,652	3,348
entleman, R W	58,023	2,081
entles, D D	63,222	3,096
eorge, D	51,845	1,111
eorge, D M	67,195	16,863
erber, H S	52,326	1,735
erbrandt, J D	52,326	659
erdes, E L	58,614	8,844
ergely, D J	39,778	113
erhardt, D R	35,028	748
erhart, B R	36,284	866
erick, B	36,122	1,031
ermain, A	47,060	2,647
erman, D E L	37,565	1,780
erman, G R	60,153	2,494
erow, D J M	35,201	
erraghty, D E	46,485	2,079
errard, K G	35,649	766
etz, R J	51,443	3,679
evatkoff, P	45,222	4,749
hiloni, G C	38,593	208

	Salary $	Travel $
Ghosh, R K	45,546	996
Gibb, J E	41,275	2,252
Gibb, P L	38,653	
Gibbon, G G	39,729	
Gibbs, D	41,276	
Gibbs, R E	35,028	1,798
Gibbs, T R	57,562	12,265
Giblak, H M R D	36,658	2,354
Gibson, A G	42,478	
Gibson, B M	35,312	1,233
Gibson, C F	48,013	946
Gibson, G E	44,965	1,112
Gibson, J L	67,195	1,363
Gibson, K	52,060	943
Gibson, M E	36,124	229
Gifford, B T	49,405	
Gilbert, D E	54,918	10,546
Gilbert, D E	74,244	10,615
Gilbert, E A	42,848	4,459
Gilbert, F R	65,073	13,537
Gilbert, K G	40,817	
Gilbert, M	44,961	5,716
Gilburg, L M	35,347	5,291
Gilchrist, P E	60,136	7,723
Gildersleeve, M	35,374	
Gilding, D M	35,028	
Giles, H W L	54,470	4,784
Gilfix, E	36,382	959
Gill, C P S	36,268	4,542
Gill, G	42,093	
Gill, I S	35,196	2,601
Gill, S A	36,856	
Gill, W	38,512	2,307
Gillan, A A	35,091	992
Gillespie, A J	42,652	5,957
Gillespie, B J	38,186	5,030
Gillespie, N K	54,007	1,257
Gillett, D W	40,218	1,743
Gillett, G E	38,653	1,541
Gilliard, G E E	46,982	563
Gillich, L P	37,828	799
Gillies, D W	37,944	
Gillies, J	56,228	2,034
Gillies, R A	35,615	
Gillies, V C	35,028	
Gillin, R	36,086	
Gillin, S	38,198	4,799
Gillingham, J M	62,648	4,392
Gillis, M	38,258	2,434
Gilmore, A L	42,885	
Gilmour, H	35,056	2,744
Gilmour, L D	44,591	1,360
Gilmour, R W	38,397	6,722
Gilmour, W J	40,539	
Gilmour-Lee, J	45,605	349
Ginther, D L	44,330	911
Ginther, D M	39,984	252
Girard, M J	42,884	3,331
Girard, R W	50,604	4,927
Girvin, R A	47,648	2,277
Giske, R C	42,652	
Gjerde, W E	36,197	1,896
Glaab, J K	54,370	6,578
Gladysz, S D	57,775	6,023
Glass, N J	47,988	7,889
Glassford, D W	35,801	77
Gleeson, M	38,485	189
Glegg, A E C	39,389	2,979
Glemnitz, P F	49,124	2,588
Gleusteen, J	36,658	2,077
Glew, W H S	42,652	3,083
Glover, A J	55,897	6,523
Glover, G	41,037	1,296
Glover, T	37,668	171
Gluns, D R	46,346	3,814
Gobillot, J A R	66,314	1,866
Goburdhun, C N	39,263	
Goddard, S M	35,178	12,635
Goddyn, A T	38,217	106
Godfrey, C G	51,847	3,835
Godfrey, D K	51,111	210
Godfrey, J	40,839	2,581
Godfrey, M	36,711	1,734
Godin, J A	42,652	13,912
Godler, C J	37,924	276
Godlonton, R J	39,771	236
Godsiff, M	40,641	746
Gokhale, V	37,308	1,480
Gold, S	37,992	1,331

	Salary $	Travel $
Goldade, A M	53,750	2,198
Goldes, S A	41,557	10,346
Goldie, N D	45,546	2,101
Goldsmith, C	37,947	2,423
Gondek, V	36,180	194
Good, A H	37,614	3,864
Good, B H	56,645	6,116
Good, G L	36,009	
Good, K J	47,652	4,097
Goodman, E I	37,245	745
Goodrich, C	39,828	31
Goodson, J T	42,239	7,516
Goodwin, D	38,931	1,029
Goodwin, L	38,573	1,782
Goodwin, P	35,028	110
Goodwin, W R	54,918	4,601
Goold, G A	44,159	1,720
Goos, G	52,558	632
Gorbahn, H W	45,111	11,706
Gordon, H W	67,195	7,395
Gordon, J	41,915	
Gordon, J A	54,345	1,122
Gordon, K B	36,654	11,560
Gordon, K G	52,731	748
Gordon, K L	41,714	4,751
Gordon, K R	38,863	1,899
Gordon, M U	35,577	
Gordon, R C	48,979	2,876
Gorley, R A	57,532	10,503
Gornall, D W	48,396	4,066
Gorrie, E D	36,334	33
Gorsline, K R	45,395	2,764
Gorsuch, D R	39,336	174
Gosling, G D	41,377	1,819
Gosnell, D A	38,611	2,289
Gosse, C E	37,223	288
Gosse, M G	60,849	1,456
Gossel, K	37,149	
Goucher, K J	36,107	1,248
Goudie, J W	52,326	3,559
Gough, D G	52,679	12,262
Gough, N A	52,326	2,820
Gough, R	52,351	5,660
Gould, J R	36,796	1,941
Gould, R D	57,889	2,040
Goulet, L A	48,889	7,517
Gour, A L	39,187	2,578
Gourley, R T	45,415	4,595
Goutier, J	35,782	2,146
Gover, N F	50,237	1,491
Gow, F	57,528	
Gow, M C	45,546	1,290
Gower, K J	61,682	1,637
Gowman, E S	53,612	8,098
Goy, R W	50,991	1,385
Goyer, B	38,310	1,158
Grace, J A	39,224	1,423
Grace, R	57,411	5,985
Grace, R G	35,028	2,013
Gracey, G D	44,856	
Gracey, R	45,379	2,441
Gradnitzer, M M	39,011	1,037
Grady, C B	47,262	7,180
Grady, M F	56,445	9,209
Graham, D	41,713	8,788
Graham, D A	45,224	2,009
Graham, G E	39,533	1,006
Graham, J	35,028	239
Graham, J L	46,694	2,780
Graham, L	48,081	151
Graham, R D	50,869	9,338
Graham, R T	37,411	1,555
Graham, S	49,850	3,860
Graham, T	37,538	
Graham, W M	37,316	4,230
Graham-Cumming, A	40,759	1,819
Graham-Cumming, S C	36,658	44
Grahame, K G	40,819	1,065
Grainger, W M	52,616	4,258
Grandage, W E	41,302	2,592
Grant, A J	49,150	4,514
Grant, D	50,799	1,936
Grant, D B	51,256	2,018
Grant, D W	53,910	11,899
Grant, F R	38,520	642
Grant, G	49,940	900
Grant, G D	47,982	2,150
Grant, J E	61,985	
Grant, P N L	66,464	6,117

	Salary $	Travel $
Grant, R	35,760	
Grant, R G	70,660	11,775
Grant, R H	35,188	
Grant, W J	72,146	9,444
Grassi, P	38,144	
Gravel, J L	45,671	6,992
Graves, G W	46,315	15,520
Gray, A S	35,532	
Gray, B	72,219	6,163
Gray, D R	41,396	1,945
Gray, D S	36,686	1,792
Gray, G	36,180	779
Gray, J B	62,170	25,318
Gray, J E	62,171	13,765
Gray, J T A	54,007	10,196
Gray, L M	46,282	1,352
Gray, M E	45,816	3,832
Gray, M H	48,123	2,201
Gray, P F	35,028	
Gray, R R	50,960	7,171
Gray, R W	38,324	1,248
Gray, S	73,405	9,449
Graydon, T W	42,847	
Grayson, V	38,633	1,136
Graziano, J R S	48,983	919
Green, A	35,707	589
Green, B	35,534	173
Green, B J	54,477	6,093
Green, B J C	36,256	1,030
Green, C N	40,060	5,816
Green, D A	47,747	4,184
Green, D L	36,805	2,925
Green, E A	37,500	5,784
Green, G D	37,202	421
Green, G L	38,110	
Green, J	47,769	2,760
Green, J R	45,133	1,791
Green, K P	39,942	9,194
Green, M J	36,810	139
Green, R A	39,210	
Green, R N	51,242	6,034
Green, S	35,529	1,069
Green, S D	47,024	2,674
Green, T D	38,383	250
Green, T K	50,115	
Green, V M	35,028	
Greenall, T M	42,639	8,637
Greenberg, D	50,342	15,637
Greene, M	42,816	990
Greene, T L	55,353	21,547
Greenfield, J V W	55,764	1,072
Greenfield, R R	57,468	5,998
Greenhalgh, K B	44,176	
Greenhill, C J	65,967	7,042
Greeniaus, B	61,043	10,235
Greening, S R A	42,579	5,133
Greenlaw, B	49,685	1,776
Greenley, D W	45,382	7,013
Greenman, M	53,449	7,244
Greensides, J V	41,107	17,096
Greenway, K T	44,215	3,491
Greenwood, J K	55,420	4,411
Greenwood, J R	39,942	4,798
Greer, B H	74,235	865
Gregg, J	52,222	2,831
Gregory, J P	76,251	3,754
Gregory, T	43,024	1,259
Greig, L V	41,581	
Greig, M G C	51,108	1,852
Greig, R A	41,465	
Greinacher, N	49,629	3,463
Greiner, D L	42,843	4,123
Grelson, F A	59,507	4,865
Gremm, R M	42,374	6,358
Greschner, J J	57,443	8,263
Greschner, R	43,087	2,863
Grewar, E E	50,366	906
Grewar, P J	61,621	5,506
Grewsmuehl, C	40,435	187
Grieve, D A	51,880	4,588
Griffin, D P	52,845	2,096
Griffin, J R S	54,798	3,663
Griffin, R B	38,860	3,507
Griffith, B L	35,856	2,121
Griffith, C M	38,653	9,569
Griffith-Cochrane, J	35,146	850
Griffiths, J J	42,844	1,492
Griffiths, R P	35,524	2,380
Grimaldi, S K	44,207	12,206
Grimm, R W	35,835	1,365
Grimmer, D M	58,224	24,951
Grimsdell, R S	45,273	2,609
Gripich, S G L	54,007	5,491
Gris, J L	35,808	1,905
Grist, C M	60,572	2,570
Griswold, M H	61,183	3,448
Grivel, R	55,655	9,686
Groberman, H M	54,007	11,690
Grof, I	49,618	5,357
Gronert, P H	54,308	2,466
Gronvold, E N	41,426	618
Groom, J W	54,285	4,301
Groom, W L	42,652	3,312
Grove, M C	40,264	1,751
Grove-White, G R	57,696	3,475
Groves, J C	62,171	969
Groves, J M	40,759	780
Groves, R G	52,916	
Grozier, K B	40,528	941
Grunau, G C	36,197	1,699
Grunau, J	51,838	4,240
Grunert, B A	37,316	466
Grunerud, G D	50,905	346
Grunewald, B W	44,692	1,862
Guasparini, R	80,562	4,797
Gubbe, R M	62,503	7,611
Gubbels, P M	51,981	2,042
Gubbins, A G	42,125	2,962
Gudgeon, G K	38,653	
Guest, J L	39,733	3,150
Guido, J P	52,178	2,461
Guidon, R B	43,738	1,417
Guilbault, A B	55,805	1,744
Guilbault, J L	37,516	1,195
Guilhamoulie, R F	35,028	30
Guillon, F E	38,772	4,030
Guise, P C	52,326	839
Guite, M	37,766	204
Gulbransen, P	60,988	182
Gulliford, B E	36,645	2,274
Gunderson, E L	56,639	1,588
Gundry, F H	41,275	30
Gunn, A	38,077	
Gunn, L J	38,150	2,725
Gunnarsen, D E	40,626	1,648
Gunnarson, A R	41,726	5,937
Gupta, R	37,742	
Gurnsey, G A	57,446	12,411
Gurski, B	36,450	44
Gust, S M	39,546	2,250
Gustafson, E E	36,180	1,297
Guthrie, J A	48,983	3,192
Gutzmann, D A	44,442	4,907
Guy, J	35,990	1,481
Guyton, T E	39,448	12,585
Gwilliam, J C	35,028	2,488
Gysbers, L	37,405	6,120
Haakonson, P	52,767	592
Haas, R C	52,326	1,386
Haazen, D S	66,064	9,136
Haboosheh, H	57,206	2,752
Hacking, R A	40,137	3,321
Hadden, S M D	36,485	2,171
Haddock, B O	45,092	15,737
Haddow, C	42,255	1,365
Haddow, W D	41,388	2,191
Haden, M	35,970	227
Haden, M G	36,846	
Hadland, C	37,978	1,223
Hadley, S E	57,775	231
Haegert, S A	38,397	2,038
Haere, P K	38,434	180
Hagel, K W	46,908	1,096
Hagen, D W	40,208	929
Hagen, J E	39,863	22,535
Hagen, P L	45,202	580
Hagensen, R H	37,786	96
Haggart, D S	42,721	
Hague, J J	50,116	571
Hahn, R J	39,126	541
Haigh, D R	36,322	334
Haight, D M	42,668	
Hailes, N T J	39,942	635
Hails, D	37,539	3,321
Hakanson, W	38,252	4,838
Halabourda, S M	35,266	
Halbert, T J	38,930	3,266
Haldin, C J	39,688	81
Hale, B A	39,942	1,079
Hale, M G	46,747	
Hale, R B	35,028	1,289
Hales, G W	62,171	256
Haley, B L L	52,302	12,262
Haley, J	35,973	1,331
Haley, J M	52,797	4,406
Haley, P F	59,615	1,674
Halko, L M	36,180	753
Hall, A A	37,686	3,622
Hall, B M	52,202	2,917
Hall, C T	43,398	948
Hall, D W	71,730	12,768
Hall, D W	43,748	10,220
Hall, E C W R	53,039	1,023
Hall, E J	40,699	9,474
Hall, G	54,007	486
Hall, J	41,857	2,872
Hall, J R	62,699	6,262
Hall, J R	54,007	3,800
Hall, J T	70,293	13,262
Hall, K M	42,382	721
Hall, L J	51,700	5,204
Hall, P M	47,066	10,045
Hall, P R	38,824	5,758
Hall, R	35,988	
Hall, R A	42,949	617
Hall, R A	37,036	2,554
Hall, R E	43,943	1,352
Hall, R M	38,712	535
Hall, S	39,487	474
Hall, S V	35,206	206
Hall, T H	61,464	11,273
Hall, W E	58,459	3,590
Hall, W H	35,887	3,533
Halladay, D R	61,216	9,694
Halladay, H H	50,319	71
Hallam, J T	35,203	492
Hallam, K M	48,033	
Hallam, M A	48,034	3,780
Hallas, B	38,018	2,057
Hallett, W L	38,162	1,767
Halliday, N A	45,715	
Halliwell, J D	49,953	
Hallman, R D	45,273	6,139
Hallstrom, J H	35,924	300
Hals, O	48,979	3,567
Halsey, T G	57,775	24,448
Haluschak, M E	41,797	1,783
Hamade, G E A	53,862	1,682
Hamaguchi, J R	35,400	1,142
Hamann, I R	54,233	3,922
Hamdi, L	36,572	194
Hamdi, R D	41,616	1,136
Hameluck, E F	48,124	1,156
Hamer, W E	37,157	7,789
Hames, D J	51,663	7,726
Hamilton, A N	41,640	9,210
Hamilton, D L	35,591	8,450
Hamilton, E H	49,175	7,247
Hamilton, J R	42,094	9,179
Hamilton, K C	36,712	508
Hamilton, N A	38,691	4,081
Hamilton, T	48,744	7,081
Hamilton, T N	47,990	4,319
Hamilton, W T	38,733	
Hamlet, D J	54,758	5,425
Hamlin, J F	40,429	863
Hamm, A D	35,341	4,607
Hamm, M W	35,630	5,795
Hamm, V E	55,835	2,629
Hammell, M F	45,889	2,640
Hammersmark, D E	39,709	
Hammett, D J	52,417	1,242
Hammill, C B	38,275	1,150
Hammond, G	44,504	
Hammond, R J	45,556	12,315
Hamre, W F	56,612	5,399
Hancock, J T	55,942	4,404
Hancock, L G	42,058	1,993
Hancock, S B	35,702	777
Hand, J D	35,240	8,050
Handley, D P	49,109	11,068
Hankey, J M E	36,984	731
Hanlin, M J	37,544	2,325
Hanlon, L M	44,011	1,203
Hanlon, M F	39,382	162
Hanna, K	51,133	1,953
Hanna, S A	44,876	

	Salary $	Travel $
Hannah, B C	36,216	
Hannah, F J	50,722	949
Hanon, J C	41,874	3,700
Hanry, M R	41,275	2,456
Hansen, B V	55,957	2,720
Hansen, B W	43,960	1,434
Hansen, K I	38,221	208
Hansen, M E	38,439	3,098
Hansen, P	35,577	25
Hansen, R G	57,986	3,435
Hansen, S E	54,007	3,154
Hanson, B S	35,582	8,172
Hanson, J	39,220	993
Hanson, R E	58,264	3,865
Hanson, R L H	54,007	923
Hanwell, B E	65,159	7,202
Haraga, S M	57,775	5,499
Harbicht, D H	43,501	3,569
Harbicht, T N	38,848	4,832
Harbord, W	36,536	2,134
Harcombe, A P	52,326	3,977
Harder, R S A	37,949	164
Hardin, R L	35,028	
Harding, L V	39,498	6,312
Harding, R G	59,323	3,699
Hardman, M G	56,042	9,622
Hardy, B J	44,897	1,396
Hardy, D S	35,028	232
Hardy, L	42,102	1,558
Hardy, N E	53,306	3,878
Hardy, R L	62,772	2,848
Hardy, R W	41,718	1,267
Hardy, T B	37,452	2,468
Hardy, W R	36,523	
Hare, A S	52,683	217
Hargreaves, D	48,022	1,110
Hargreaves, D R	54,901	2,279
Hark, H H	37,405	7,187
Harker, G R	42,048	2,348
Harkness, M	38,653	1,788
Harkness, T P	50,272	8,356
Harl, P L	35,326	404
Harlow, J R	38,708	1,727
Harman, H	43,663	2,421
Harms, D B V	43,206	625
Harms, W N J	47,168	
Harms, W V	44,683	3,593
Harnadek, M	41,275	5,853
Harney, L	59,938	6,234
Harold, R E	60,4[illegible]2	3,215
Harper, B M	42,683	2,628
Harper, F E	45,546	6,060
Harper, P J	44,121	2,672
Harper, W L	39,796	6,298
Harris, B M	41,282	2,568
Harris, B S	37,401	2,185
Harris, D E	36,171	1,377
Harris, D N S	53,476	4,737
Harris, D P D	52,044	2,506
Harris, I	38,099	442
Harris, J A	36,460	2,798
Harris, J N P	35,028	1,295
Harris, K N	39,259	362
Harris, M R	49,688	18,464
Harris, P G	47,302	6,932
Harris, R C	37,034	
Harris, S	39,328	9,134
Harrison, B	36,239	
Harrison, B L	38,280	3,302
Harrison, D M B	37,754	938
Harrison, E W	72,216	8,566
Harrison, G M	35,842	415
Harrison, N J	50,811	3,086
Harrison, R	38,303	1,658
Harrison, Y M A	38,651	6,188
Harrop, C W	37,926	172
Harrower, I J	41,920	1,752
Harrower, W L	41,275	8,184
Hart, F H	55,994	4,121
Hart, G N	43,649	3,164
Hart, J G	38,328	1,686
Hart, M A	40,275	2,221
Hart, R N	46,602	1,907
Hartley, A M	40,456	178
Hartley, B	37,904	2,075
Hartley, G	39,809	1,432
Hartman, D M	52,783	2,251
Hartman, H F	38,214	2,807
Hartman, N K	36,198	1,101

	Salary $	Travel $
Hartner, K	35,028	169
Hartshorn, G R	47,007	767
Hartt, B	38,666	
Hartwig, D L	44,258	
Hartwig, G A	39,532	13,499
Harvey, B R	39,457	
Harvey, G P	52,545	3,048
Harvey, R D	41,407	2,823
Harvey, S D	58,549	7,629
Harvie, T	42,275	692
Harwood, M	39,100	2,144
Harwood, N E	50,793	906
Hassard, S	49,773	
Hastings, N J	39,942	2,708
Hastings, T C	37,417	2,361
Hatch, R	38,705	
Hatlevik, S	38,161	1,444
Hatten, R A	35,842	499
Hatter, I W	44,012	2,506
Haubert, V	42,727	63
Hauca, R	38,826	2,212
Haugan, E M	42,652	1,143
Haugen, S V	49,534	8,135
Haughton, D R	53,134	9,098
Haughton, E R	49,532	2,481
Haugo, G O	40,479	
Hauk, C G	47,568	7,877
Haupt, E A	37,472	217
Haupt, K D	37,966	3,076
Havens, L A	53,934	1,521
Hawes, C	39,195	2,252
Hawes, G W	36,341	
Hawes, J G	36,194	6,699
Hawes, R S	56,672	1,496
Hawkes, M S	42,848	10,827
Hawkes, R B	44,076	
Hawkes, R C	51,398	1,290
Hawkes, W J	35,439	
Hawkey, G F	54,007	1,284
Hawkins, D A	50,678	7,412
Hawkins, D B	48,674	495
Hawkins, L J	49,403	1,718
Hawksworth, C D	50,259	830
Hawksworth, D B	43,335	
Hawley, P D	36,117	482
Haworth, K D	44,665	5,179
Hawrys, B A	52,326	1,414
Hawrys, H J	50,131	2,978
Hawthorn, R S	41,275	3,282
Hay, J D	48,442	1,921
Hayden, D L	53,409	12,043
Hayden, F B	42,458	204
Hayden, M A	40,572	3,146
Hayes, C M	38,931	1,968
Hayes, J	54,285	1,903
Hayes, P J	37,531	1,042
Hayes-Newington, L	42,652	1,509
Hayes-Van vliet, W	37,196	2,987
Hayhurst, C H	54,007	3,541
Haynes, C R	65,706	15,210
Haynes, K J	44,790	5,814
Haynes, W A	36,312	480
Hayward, D	52,357	662
Hayward, D T	41,994	1,789
Hayward, M	36,326	1,816
Hayward, R S	36,197	964
Haywood, D A	36,841	2,062
Hazel, R J	35,624	3,625
Hazelwood, A G	61,522	12,765
Head, D R	35,134	2,790
Heagy, M R	41,533	297
Healey, N A	39,942	945
Heaman, J C	55,927	2,004
Heard, F T	57,775	2,220
Heath, R	51,345	7,507
Heather, S A	38,134	
Heatherington, R P	38,312	688
Heathfield, R G	36,636	3,151
Heathman, R L	45,546	10,474
Heayn, B I	56,705	5,827
Hebda, R J	44,059	2,454
Hebden, B	36,080	2,532
Hebert, D M	45,881	14,217
Hecker, J B D	49,966	19,212
Hedden, L H	36,981	512
Hedderson, J V	35,620	1,473
Hedin, T A	41,781	6,733
Hedrich, V	36,734	3,147
Heemskerk, A J	56,960	4,995

	Salary $	Travel $
Heer, R	36,698	13,012
Heerspink, R C	35,992	
Heggs, W	36,663	341
Hegyi, F	67,250	21,775
Hehn, D R	71,620	5,059
Heidelbach, J	43,015	4,912
Heim, J A	43,866	6,090
Heinrichs, W G	35,227	1,657
Heistad, R H	39,942	13,388
Hejjas, P	41,850	1,267
Helmersen, A J	53,091	9,030
Helvoigt, H	40,357	12,189
Hembrough, R A	42,204	896
Hemming, D J	54,087	1,841
Hemming, J E	48,905	2,220
Hemminger, A D	39,379	300
Hemmingsen, E V M	43,112	2,018
Hemphill, G	43,987	1,869
Hempseed, A B	39,691	271
Henders, K C	57,776	2,807
Henderson, C	88,839	6,918
Henderson, D M	56,018	1,764
Henderson, D R	37,616	
Henderson, G I	59,449	8,046
Henderson, H H	57,092	3,029
Henderson, J A	50,302	1,695
Henderson, M B	35,558	34
Henderson, R F	39,061	
Hendren, D F	54,030	3,847
Hendrickson, B R	36,197	6,535
Hendrickson, R C	35,297	
Hendry, R J	40,901	3,091
Hendy, C S	36,164	2,082
Hendy, F W	38,996	1,295
Hendy, L W	39,817	21,905
Henigman, J	47,066	8,325
Henley, V L	35,613	395
Henly, D G	36,475	2,557
Henney, B R	36,259	856
Henning, A	40,976	5,734
Henning, D P	35,104	557
Henriksen, W L	40,486	60
Henry, B	36,925	3,058
Henry, C D	36,174	
Henry, E	39,619	5,333
Henry, F G	40,223	1,364
Henry, G M	39,549	3,883
Henry, L F	40,635	
Henry, M	36,059	99
Henry, R J	52,441	562
Henry, R M	42,652	1,124
Henschke, N M	42,210	2,800
Hensel, L	35,111	1,370
Henson, P	39,528	944
Hensrud, D A	36,532	
Henswold, S W	38,935	98
Hentze, H C	36,143	1,384
Hepburn, F G	72,225	4,441
Hepburn, K A	53,194	5,306
Hepp, A N	58,142	7,075
Heppner, D G	38,374	4,611
Heppner, R G	43,099	122
Hepworth, P I	39,595	
Herbert, B W	39,666	
Herbert, J D	67,921	11,452
Herchak, R H	48,962	714
Herchmer, D H	49,221	6,658
Heringa, R	37,679	1,613
Herman, F D	57,775	4,448
Hermanson, D F	38,438	2,136
Hern, A R	43,219	1,725
Heron, D R	40,507	464
Heroux, C A	45,171	3,189
Herring, L J	55,391	13,584
Herrington, C	36,603	2,924
Herriot, W D	39,942	6,621
Herzog, K	39,858	1,040
Hesketh, J	55,327	8,830
Hesketh, R K	37,049	6,087
Hess, H	56,768	5,609
Hess-Dolgin, R	39,942	4,241
Hession, M K	42,087	1,497
Hester, J	50,244	7,487
Hetherington, A E	36,032	2,778
Hetherington, R	38,912	
Hetsler, L	37,033	776
Hewitt, C A	53,892	6,281
Hewitt, J R	39,540	2,638
Hewitt, M P	66,606	672

	Salary $	Travel $
Hewko, R A	45,180	23
Hewlett, H W L	41,453	2,720
Hewlett, K	37,804	372
Hewson, C A	42,802	3,093
Heyes, D	35,853	22
Heyes, G E	42,382	3,420
Heyland, J B	52,610	10,496
Heyman, G M	36,993	
Heywood, H D	57,115	4,286
Heywood, S	37,831	1,163
Hibbins, B J	51,570	4,544
Hibbins, D A	69,472	8,552
Hicke, J B	43,610	209
Hicke, K F	55,927	7,278
Hickey, R J	50,886	4,737
Hickl, W G	51,142	
Hicks, E E	60,202	11,138
Higgins, C M	39,623	3,586
Higgins, G G	36,197	2,079
Higgins, J F	77,789	10,048
Higgins, J W	51,722	3,245
Higgins, K L	46,895	4,052
Hightower, J	38,463	2,552
Hiley, D E	37,246	
Hill, D B	48,681	832
Hill, D W	49,218	2,089
Hill, G C	46,899	223
Hill, G E	42,865	2,241
Hill, J A	46,819	718
Hill, J M	62,412	4,469
Hill, J R	36,311	
Hill, J T	44,593	1,233
Hill, L	39,241	1,068
Hill, M E	39,623	3,097
Hill, S	38,856	1,021
Hill, T	35,415	508
Hill, W G	38,898	
Hilland, E A	43,475	10,487
Hillary, F J E	54,087	7,932
Hillborn, C	44,757	75
Hillian, D A	35,096	809
Hillman, K R	36,219	684
Hills, B G	42,035	1,575
Hillsden, R A	53,448	1,692
Hilton, H M	60,213	59
Hilton, J E	50,760	4,603
Hilts, J	38,475	
Hilts, W D	43,104	
Hinchey, T	40,330	4,590
Hinnen, M R	44,322	4,223
Hintz, E H	57,504	4,488
Hiob, E	43,316	1,226
Hirczy, B G	57,205	10,966
Hirst, M J	37,578	1,124
Hisch, P	36,791	1,134
Hitchcock, F J	36,197	168
Hitchman, H	50,347	218
Hives, T	35,752	
Hix, S C	45,109	900
Hlatky, R M	52,326	9,187
Ho, C L	38,250	1,335
Ho, D	50,470	2,485
Ho, D Y N	50,905	
Ho, K W	59,702	7,387
Hoar, R J	37,833	3,324
Hobart, R J	75,489	10,351
Hobbs, K D	38,168	142
Hoberg, A E	36,180	1,653
Hockley, T O	42,666	79
Hoddinott, S B R	55,039	2,534
Hodge, W S	37,405	1,935
Hodgetts, I	43,989	3,403
Hodgkinson, G D	39,351	7,097
Hodgkinson, R S	40,656	3,115
Hodgson, C	37,943	499
Hodgson, W M	48,912	280
Hodkinson, C M	39,874	1,974
Hodson, F	38,435	250
Hoehne, G E R	44,012	2,740
Hoem, J H	53,212	2,218
Hoff, L M	39,942	319
Hoffman, G S	40,781	906
Hoffman, L	39,942	3,759
Hoffmann, E R J	50,584	2,136
Hoffmann, J C	40,977	282
Hofmeyr, H	40,330	1,010
Hofweber, J E	46,465	2,988
Hogan, C A M	42,927	52
Hogg, E R	36,094	1,712

	Salary $	Travel $
Hogg, G J	60,769	1,957
Hogg, J A	41,170	10,461
Hogg, J W	75,041	241
Hogg, L L	35,028	1,464
Hok, L J	36,678	7,859
Hokanson, A L	45,705	
Holden, B	51,851	1,475
Holder, P J	38,042	1,900
Holding, L A	37,683	1,671
Hole, M E	35,028	
Holland, B A	65,730	2,652
Holland, G A	37,743	1,289
Holland, G B	37,868	941
Holland, G L	39,904	4,193
Holland, R H	60,663	9,299
Holland, S	38,512	2,192
Hollander, M J	53,989	1,945
Hollett, S R	84,565	25,789
Hollett, T R	41,515	3,103
Hollifield, A A	50,935	144
Hollingshead, A	57,490	4,395
Hollins, L	38,147	13,533
Holloway, L T	36,412	1,337
Holloway, R P	38,683	
Holloway, W B	54,007	213
Holm, C	36,570	3,891
Holm, D F	44,298	833
Holm, J G	39,771	172
Holm, L P	37,325	3,948
Holm, V A	51,326	9,286
Holman, P J	37,405	1,858
Holmes, C L	42,607	2,105
Holmes, D W	45,546	2,027
Holmes, M A	38,208	
Holmes, P A	35,306	6,833
Holmes, P R	35,028	633
Holmes, W R	37,430	36
Holowachuk, L	57,006	15,512
Holt, E	54,017	2,058
Holt, W H C	80,308	1,570
Holtby, R	40,249	3,143
Holub, M E	35,867	1,096
Homer, A A	39,674	1,613
Homoky, S G J	45,273	4,203
Honey, M L	35,785	1,205
Hong-Tai, E	38,653	
Hood, D R	35,028	
Hood, L	38,684	790
Hood, M A V	36,846	983
Hook, W D	46,037	12,588
Hooper, A C	42,791	1,775
Hooson, A E	42,652	5,341
Hooton, R S	46,302	10,374
Hoover, A L	44,076	2,873
Hope, N	71,902	8,178
Hopewell, J	62,632	9,183
Hopkins, J B	41,275	4,488
Hopkins, J W	48,615	1,769
Hopkins, N P	38,653	1,229
Hopkins, W J	39,942	4,095
Hopp, W R	37,410	532
Hopson, R E	37,083	10,016
Hora, Z	55,942	5,760
Horan, A	39,966	1,432
Horan, G J S	36,038	2,060
Horel, B G	35,675	6,102
Horkoff, M J	36,371	2,904
Horncastle, J R	45,545	4,459
Horne, D A	38,791	2,875
Horne, D V	64,989	8,079
Horne, G J	58,331	
Horne, I M	103,932	
Horne, P E	40,118	
Horner, A R	66,814	123
Horner, S B	36,256	2,494
Hornland, D C	35,804	1,666
Horsnell, A W	60,179	3,581
Horton, J L	54,004	4,543
Horton, M J	42,097	37
Horvath, S	45,201	547
Horvath, S M	51,673	1,660
Horwood, J A	53,413	1,052
Hosein, B M	49,868	193
Hosick, J	52,117	3,774
Hoskins, W G	52,776	6,179
Hossie, J M B	37,733	928
Hough, R D	57,015	8,204
Hough, S J	45,288	1,394
Houghton, A	54,007	

	Salary $	Travel $
Houle, P	36,075	
Hoult, C M	43,491	2,746
Housechild, W	42,613	5,222
Houston, D L P	36,042	678
Houston, G H	40,989	5,825
Houston, L J	40,047	611
Hovde, M J	39,833	4,807
Howard, B	41,006	1,897
Howard, E A	40,047	1,610
Howard, E J	51,977	205
Howard, G	52,225	1,279
Howard, W G	59,937	15,236
Howat, R J	35,735	1,833
Howbold, M	48,636	2,022
Howe, B W	37,792	101
Howe, J W	58,801	2,317
Howe, M T	40,759	1,192
Howell, P C	38,898	4,296
Howell, R V	42,652	
Howell, S D	49,330	7,708
Howell-Jones, G	49,651	284
Howells, M E	55,633	1,615
Howes, D E	49,337	2,077
Howes, I T	54,007	2,820
Howes, J	46,722	5,793
Howes, K	39,779	1,717
Howie, K R G	36,977	241
Howie, R	41,275	5,653
Hoy, T	55,666	5,175
Hoyer, G A	40,998	1,257
Hoyles, S	50,844	4,334
Hoyrup, A R	49,777	961
Hoyrup, J D	44,810	543
Hrechka, K	37,405	3,808
Hryciw, H J	36,197	5,835
Hrycun, D J	51,771	2,390
Hrycyna, J	35,991	3,978
Hsieh, M	37,062	
Hubbard, L T	65,441	8,845
Hubbard, W F	41,254	315
Huber, R F	42,312	9,248
Huck, R E	35,491	7,931
Huculak, B L	39,279	88
Hudock, M J	47,921	1,669
Hudson, D	37,057	107
Hudson, F D	55,462	7,607
Hudson, J A	55,942	1,723
Hudson, L J	35,011	3,241
Huettmeyer, K	55,316	1,574
Huffman, C	47,076	9,445
Huffman, J B	38,653	3,276
Hugel, H E	54,672	7,377
Huggins, D W	35,106	321
Hughes, F C	44,453	14,068
Hughes, G W	54,497	5,797
Hughes, M J	51,079	2,082
Hughes, N	42,705	1,230
Hughes, R	53,540	3,396
Hughes, R	42,516	1,163
Hughes, R A	36,936	1,192
Hughes, R H	43,937	2,149
Hughes, R J	53,907	12,537
Hughes, S D	46,484	1,409
Hughes, T A	36,760	52
Hughes, T M	48,215	2,301
Hughes-Games, G A	35,454	1,397
Huhtala, H H	35,269	
Huhtala, M H	39,295	2,180
Huisman, G	45,453	5,063
Huitson, D	38,653	385
Hultin, I E	40,017	542
Hume, A	68,044	10,548
Hummelen, J H	56,534	5
Humphrey, D J	38,653	183
Humphreys, B G	45,890	1,009
Humphries, D H	40,675	4,634
Humphries, G	36,848	10,853
Hundal, L	39,751	1,145
Hunt, C	35,028	1,390
Hunt, D R	43,690	348
Hunt, E D	39,498	1,359
Hunt, F M	65,315	7,709
Hunt, J W	35,538	
Hunt, L K	53,756	7,142
Hunt, W D	40,819	2,571
Hunter, B D	57,968	10,838
Hunter, D	42,776	2,485
Hunter, D B	37,981	2,276
Hunter, E M	37,442	2,023

	Salary $	Travel $
Hunter, H R	46,468	3,664
Hunter, J S	38,670	
Hunter, N J	40,254	
Hunter, P J A	51,530	3,876
Hunter, R A	49,606	1,097
Hunter, R G	39,942	1,647
Hunter, R M	57,227	7,836
Hunter, S	39,043	
Hunter, S J	42,501	1,847
Hunter-Oglow, S M	46,620	4,686
Huot, W J	45,546	3,066
Hurd, E K	41,271	3,571
Hurd, L E	48,988	6,688
Hurley, M	40,759	1,939
Hurst, L	39,083	686
Hurst, R A	36,077	2,187
Husain, Z R	36,197	
Husband, K R	35,915	
Husband, L L	37,231	41
Husch, S D	35,028	509
Hussey, F	48,099	12,754
Hutcheon, M	54,768	1,548
Hutcheson, D A	44,076	1,044
Hutcheson, D W	52,976	10,062
Hutcheson, G R	37,022	365
Hutchings, D S	38,314	569
Hutchins, C G	46,264	1,411
Hutchinson, A R	87,233	12,790
Hutchinson, B W	58,036	8,490
Hutchinson, C M	41,156	4,889
Hutchinson, J O	41,153	4,038
Hutchinson, M V	36,180	
Hutton, B L	40,819	5,002
Hutton, D H	57,922	9,260
Hutton, J A	39,942	1,902
Hutton, J P	35,469	6,009
Huxley, W J	48,153	4,272
Hyatt, D W	42,569	466
Hyatt, P	51,815	750
Hyatt, S	48,620	725
Hyde, D B	53,310	8,533
Hynd, S G	56,521	2,813
Hyne, G T	39,174	1,849
Hyslop, D	42,750	5,882
Ibraheem, S M	38,289	311
Ife, E A	46,242	157
Illing, D	38,653	2,304
Illington, J K	49,557	2,348
Illingworth, R C	40,440	875
Ilnytzky, S	39,206	
Infanti, L	35,115	1,413
Inglis, R I	36,197	4,143
Ingram, J	38,277	848
Ingram, J D	50,419	1,245
Ingram, K J	71,913	9,066
Ingram, T L	35,857	
Inkster, M	54,364	6,934
Innis, A J	43,006	1,506
Innis, G M	39,742	1,015
Inouye, T	41,147	
Insley, P A	65,160	4,614
Ireland, D B	53,616	10,568
Ironmonger, W G	55,921	9,377
Irvine, R J	60,113	10,101
Irvine, S E	40,641	7,920
Irving, G A V	37,716	1,208
Irwin, L M	36,197	
Irwin, M A	64,714	3,720
Irwin, T W	49,060	4,196
Irwin, W M	60,162	10,706
Isaac, M M	48,024	4,885
Isaac, R J	66,090	1,942
Isaacs, M A	35,200	2,728
Isaksson, K N	45,852	138
Iserhoff, F	36,180	813
Ishii, G	44,102	4,803
Isley, W G	40,679	1,477
Ivancic, E	52,119	4,827
Ivanco, B G	49,051	7,394
Ives, H B	49,290	5,994
Ivison, L R	36,197	2,665
Iwaskow, D	44,998	649
Izard, I D	71,334	
Jablanczy, N P	42,992	2,986
Jablanczy, S B	38,350	146
Jack, D G	38,715	4,267
Jacks, B	38,014	693
Jackson, B E	38,624	6,226
Jackson, B H	40,248	252
Jackson, B J	44,220	2,081
Jackson, B M	36,529	835
Jackson, D	48,889	589
Jackson, D E	36,197	125
Jackson, G C	42,620	555
Jackson, N O	52,347	3,899
Jackson, P E	35,148	1,959
Jackson, R V	41,195	5,571
Jackson, S M	39,041	822
Jackson, W T	40,407	4,261
Jacob, J W	39,284	744
Jacobi, L A	44,907	481
Jacobs, D N	44,948	746
Jacobs, M	36,377	203
Jacobsen, E J	41,502	2,893
Jacobsen, S A	37,405	3,119
Jacques, K D	62,468	3,541
Jagdeo, G S	38,798	5,529
Jagdeo, S G	40,461	
Jago, R C	54,999	6,641
Jakobsen, D E	36,430	394
Jamal, N J	62,675	13,818
James, J	46,559	390
James, M K	55,614	6,700
James, R A	47,357	2,024
James, R K	40,600	2,059
James, S	35,653	
Jamieson, B	39,942	3,100
Jamieson, D	35,156	
Jamieson, J M	39,666	1,675
Jamieson, M G	46,318	5,234
Janes, L R	39,825	961
Janeway, P M	37,316	1,598
Jang, E K H	35,513	
Jang, J G H	42,510	1,457
Jang, M	39,571	40
Jannaway, J A	35,974	1,413
Janning, D A	35,045	1,644
Janssen, J S	37,826	3,014
Janusson, W B	43,206	2,480
Janz, D W	45,546	6,268
Janzen, V P	39,942	422
Jaques, S B	40,699	7,122
Jaquish, B C	52,080	3,659
Jardine, J W	54,749	2,851
Jarman, P G	67,195	10,794
Jarman, P W	52,292	5,115
Jarvie, T T	38,042	9
Jarvin, R N	61,700	14,893
Jarvis, D L	44,306	2,032
Jarvis, J L	35,019	426
Jarvis, R W	40,045	3,889
Jaskela, R H	42,834	1,709
Jassal, B S	50,509	1,434
Jay, I D	41,009	4,014
Jayarajah, C	48,979	
Jefferies, K E	49,622	3,945
Jefferson, L W	53,973	5,810
Jeffery, C A	37,573	355
Jeffery, D H	51,328	8,322
Jeffery, J H	35,155	79
Jeffery, M H	57,626	5,514
Jeffries, F	59,960	3,731
Jenkins, A G W	38,595	1,505
Jenkins, B	50,006	2,026
Jenkins, F J	47,871	5,084
Jenkins, J B	55,881	1,818
Jenkinson, D C	52,949	3,102
Jennejohn, R G	49,459	408
Jennings, J	50,916	1,732
Jensen, D E	44,325	1,574
Jensen, E V	35,028	1,648
Jensen, H G	42,308	
Jensen, J A	50,781	3,372
Jensen, J C	68,138	21,796
Jensen, K K	43,169	485
Jensen, P	36,058	1,482
Jensen, S	35,806	543
Jensen, W S	42,084	328
Jenson, E A	55,424	5,874
Jenstad, E N	52,356	4,382
Jessen, K H	39,984	4,357
Jesshope, B	35,632	
Jessop, J	42,111	870
Jessup, F T.	56,810	12,932
Jew, K	38,517	2,597
Jeyes, J C	51,326	4,684
Jickling, G W S	47,498	4,660
Jobanputra, M	60,144	
Jobling, M J	42,642	343
Johansen, A	35,361	1,701
Johansen, E P	44,257	295
Johansen, L M I	35,713	58
Johansen, M E	38,785	3,678
Johansen, R	42,652	1,531
Johl, G	42,652	2,377
John, D M	57,525	1,864
Johns, A	37,163	216
Johns, K B	39,023	28
Johnson, A W	54,007	
Johnson, B V	49,220	4,862
Johnson, C	44,841	4,004
Johnson, C	36,180	3,376
Johnson, C A	49,623	3,403
Johnson, C H	41,883	2,151
Johnson, C W	48,359	610
Johnson, D	39,968	83
Johnson, D G	55,928	4,843
Johnson, D L	60,286	10,298
Johnson, D R	36,236	28
Johnson, D W	39,942	2,332
Johnson, E B	58,656	5,433
Johnson, G E	36,913	1,041
Johnson, G E	37,088	5,922
Johnson, G P	39,067	5,965
Johnson, H	37,789	2,160
Johnson, J B	43,612	8,481
Johnson, J P	62,091	6,259
Johnson, J T	46,341	1,058
Johnson, K B	40,354	433
Johnson, K D	36,462	7,453
Johnson, L C	36,535	
Johnson, L M	40,483	3,671
Johnson, L R M	36,180	2,457
Johnson, M	36,977	166
Johnson, R	51,162	4,329
Johnson, R	42,866	2,811
Johnson, R A	53,685	2,282
Johnson, R G	37,538	1,862
Johnson, R L	39,771	2,931
Johnson, S A	46,856	2,784
Johnson, S J	53,591	2,464
Johnson, W A	39,807	34
Johnston, B	57,627	4,253
Johnston, B	46,719	4,472
Johnston, D R	54,054	6,393
Johnston, G D	40,319	7,151
Johnston, I A	37,513	676
Johnston, J B	42,910	1,773
Johnston, K	39,264	332
Johnston, K C	38,028	2,096
Johnston, L T	36,894	2,978
Johnston, N T	39,796	870
Johnston, R H	51,313	1,348
Johnston, R R	41,446	2,066
Johnston, R W	54,595	294
Johnston, S W	48,104	2,941
Johnston, T R	51,505	3,224
Johnstone, B H	67,195	
Johnstone, B K	36,002	5,564
Johnstone, C G	46,029	7,225
Johnstone, D S	52,896	203
Johnstone, E J	43,721	72
Johnstone, F M	37,640	928
Johnstone, M	37,481	663
Johnstone, W D	59,514	9,194
Jolley, W R F	37,530	4,450
Jonas, R G	39,761	1,436
Jondahl, J R	39,942	1,124
Jones, A G	37,958	1,049
Jones, A R	52,591	6,192
Jones, B M	48,735	9,729
Jones, B R	53,676	186
Jones, C J C	41,798	486
Jones, D A	41,379	967
Jones, D E	56,054	3,851
Jones, D L	45,536	4,152
Jones, D R	47,195	1,546
Jones, E J	50,202	4,960
Jones, E P K H	42,839	3,879
Jones, G	41,275	11,008
Jones, G A	58,081	618
Jones, H D	70,161	
Jones, I	35,028	736
Jones, J G	37,931	
Jones, J H	46,967	2,185
Jones, J R	47,664	1,099
Jones, L	38,256	10,874

	Salary $	Travel $
Jones, L D	42,487	1,924
Jones, M	37,019	2,457
Jones, P K	39,438	1,918
Jones, R A	39,037	867
Jones, R I	35,457	2,443
Jones, R J	44,514	17,324
Jones, S A	36,658	717
Jongbloed, C W	64,309	1,407
Jordan, G	35,028	95
Jordan, H E	37,384	1,469
Jordan, J D E	47,973	5,522
Jordan, J L	70,510	446
Jordan, P	36,944	2,005
Jordens, B	35,028	173
Jordens, R C	52,326	3,766
Joronen, O K	40,683	
Joseph, E	37,837	93
Joubert, K V	36,197	1,558
Jovic, N	47,419	3,168
Joy, K R	41,275	5,718
Joyce, A C	55,328	1,635
Joyce, E J	38,371	5,125
Joynt, H W	40,798	6,400
Jubb, R G	38,594	4,785
Juhasz, J	72,089	14,629
Jung, D	44,253	6,854
Jungen, J R	52,326	1,644
Jupp, P	44,190	186
Jurenka, S B	111,808	640
Jury, D N	35,028	2,449
Juteau, L M	47,318	8,847
Kaay, J A	35,141	
Kabool, K F	37,997	4,265
Kabool, P P	36,156	3,648
Kabool, R J	43,143	1,092
Kagis, P	54,087	8,849
Kaivanto, L J	39,237	9,047
Kaiway, B D	55,120	423
Kalina, L	39,545	7,818
Kalina, P	39,238	5,508
Kalinovich, N L	36,180	2,980
Kallies, W	37,496	2,012
Kalmbach, R	37,864	146
Kalnins, I L	57,775	1,869
Kalnins, T E	50,546	120
Kaminski, K B	53,111	2,276
Kane, P W	50,412	5,020
Kane, S	37,316	1,263
Kang, M S	42,703	3,194
Kangasniemi, B	59,141	2,541
Kanigan, F H	36,197	2,800
Kanigan, P	37,097	
Kao-Lin, B	37,618	888
Kaplun, B A	41,034	3,192
Kappes, J W	37,175	1,245
Kapralik, W	38,653	186
Karabilgin, E M	38,091	332
Karlsen, E H	65,886	10,001
Kasianchuk, D A	76,380	9,775
Kaspryk, J	36,567	1,807
Kassian, R P	43,246	488
Kastelen, W A	65,355	9,312
Katagi, R	44,076	812
Katajamaki, P	37,926	1,297
Katasonoff, J	45,991	2,651
Katz, S	38,866	8,000
Kaufmann, H	43,688	11,444
Kava, T	41,275	
Kavaliunas, K P	37,091	550
Kawalilak, R A	37,061	3,009
Kayban, F	37,877	1,485
Kaye, K	52,250	1,084
Kayler, K	38,653	6,811
Kazakoff, K L	47,452	14,818
Keam, S J	40,334	
Keane, B J	51,625	6,466
Kearney, S	49,241	12,322
Keay, G R	50,166	9,144
Keck, D	43,752	402
Keddie, G R	36,197	759
Kedge, E C	44,447	745
Keding, K H H	35,637	836
Keehn, T	36,197	3,905
Keeler, D R	50,207	4,704
Keeler, S B	39,729	186
Keep, R N	42,158	808
Kehler, D B	43,084	863
Kehoe, D	37,842	2,087
Keillor, D B	39,942	377
Keir, G T	44,905	3,143
Keiser, W S	40,694	362
Keith, L M	35,307	3,151
Kelch, J	37,271	3,088
Kelleher, A	35,736	4,219
Keller, D N	41,801	116
Keller, J M	48,359	12,338
Keller, L E	39,942	4,190
Keller, L M	47,274	3,210
Kelley, E B	38,095	2,661
Kelley, R W	40,445	166
Kells, D	35,360	7,244
Kelly, E B	36,173	441
Kelly, K K	40,083	6,363
Kelly, L	37,986	2,558
Kelly, L M	58,726	6,115
Kelly, M P	36,741	
Kelly, N C	42,427	
Kelly, P E	45,374	277
Kelly, R J	47,574	7,493
Kelso, D H	57,775	818
Kembel, J L	37,451	1,027
Kemp, D W	37,113	9
Kempf, J B	44,727	1,222
Kenk, E	55,501	2,805
Kennah, G L	62,515	8,516
Kennard, L D	36,801	443
Kennedy, C C	35,908	
Kennedy, F C	39,942	1,314
Kennedy, G P	52,160	5,850
Kennedy, J	37,018	522
Kennedy, J W	42,188	
Kennedy, L	56,870	2,653
Kennedy, M J	54,087	16,539
Kennedy, P R	42,974	554
Kennedy, R G	55,016	1,817
Kennedy, W M	35,184	
Kennedy, Y A	40,576	1,966
Kennett, R	35,106	
Kenning, S G P	78,195	3,245
Kenny, R A	42,496	539
Kenny, S R	79,127	18,534
Kent, D E	66,041	5,143
Kent, D V	35,896	7,806
Kent, M J	62,030	11,382
Kenyon, B L	42,309	195
Kenyon, C E	41,275	4,872
Keogh, J N	52,399	4,600
Keough, J	41,555	6,753
Kerin, T A	59,625	9,384
Kern, C B	55,927	3,709
Kerr, A S	56,767	665
Kerr, A W	46,442	5,405
Kerr, B	43,508	
Kerr, B D	39,942	45
Kerr, R A	36,575	3,663
Kerr, R C	37,256	4,410
Kerr, S P	53,058	1,418
Kerstiens, H M	46,456	
Keshvani, K A J	54,839	2,183
Kettner, R R	46,719	2,742
Khadikin, L	40,944	2,285
Khan, A A	43,851	2,424
Khan, I A	52,286	6,126
Khan, K	35,028	861
Khan, M K	58,894	2,297
Khare, P	52,326	8,092
Khoo, E	40,081	11,417
Kickbush, F A	45,906	5,497
Kidd, D K	40,834	3,754
Kielo, J W D	41,012	3,170
Kiland, G M	39,776	1,013
Kilby, B W	49,462	495
Kilby, W E	55,942	4,338
Kilian, G A	41,449	13,324
Killacky, I	52,347	2,544
Killam, J S	39,897	4,729
Killeen, S J	64,322	9,980
Kilner, C H	39,424	
Kilshaw, D G	45,273	3.019
Kim, H C	45,273	9,046
Kim, J	41,275	
Kimmitt, P J	56,376	2,525
Kinash, W K	62,452	416
Kiner, L H	69,830	358
King, D G	45,714	1,360
King, E	53,774	183
King, E M	36,835	46
King, J G	52,347	7,710
King, K J	35,358	1,144
King, O T	48,529	9,177
King, R A	44,821	3,324
King, R A	35,135	404
King, R F	56,468	10,799
King, R S	35,028	1,210
King, R S	42,231	299
King, S	35,719	
King, S J	40,399	1,838
King, S P	40,022	468
King, T	58,562	2,394
Kingzett, C M	35,028	3,208
Kinnear, D W	54,007	3,566
Kinnee, E M	39,722	2,402
Kinoshita, G	43,886	1,145
Kinrade, T	45,922	1,344
Kipps, A L	38,538	4,681
Kirby, J	45,650	2,270
Kirby, J A	53,246	4,607
Kirby, J E	44,996	1,117
Kirby, N E	38,935	3,122
Kirchgesner, E G	53,271	4,481
Kirk, A	36,774	
Kirk, C S	62,507	8,428
Kirk, D S	57,354	1,919
Kirk, R C	37,028	240
Kirk-Foreman, C E	37,007	
Kirkaldy, A D	60,194	1,377
Kirkbride, T G	37,405	791
Kirkby, L	51,262	2,422
Kirkby, W M	36,122	898
Kirke, G B	54,007	2,830
Kirkham, H R	36,197	2,979
Kirkland, A W	50,666	2,691
Kirkland, B	37,228	3,661
Kirkpatrick, J E	49,422	7,157
Kirstein, P M	38,076	920
Kiselbach, W D	35,219	26
Kishkan, G A	39,437	704
Kisling, N	39,578	1,199
Kiss, G K	55,764	3,937
Kiss, J	50,215	2,593
Kiss, L	41,306	1,710
Kissinger, R A	36,197	171
Kitamura, F T	43,965	2,719
Kitson, M A	39,331	1,446
Kittle, C N	58,280	1,579
Kittredge, M A	40,566	2,232
Kitzmann, A L	35,717	1,716
Kivari, A E	45,273	1,537
Kivisild, A	36,197	
Kiyono, T R	39,560	
Kjos, J A	39,001	6,496
Klasen, C B	38,971	1,002
Klassen, E H	39,942	266
Klassen, K	39,460	4,465
Klassen, L A	40,960	570
Klassen, L A	35,046	9,161
Klassen, M G	42,290	2,121
Klassen, V J	37,847	
Klear, D	38,363	184
Kleibl, D	38,374	4,373
Kleibl, R	37,534	
Klein, C A	43,786	1,033
Klemmer, W F	37,813	5,050
Klick, J P	35,877	2,307
Kline, C	59,480	7,576
Kline, G A	39,942	
Kline, R O	49,259	9,087
Klinger, M A	37,786	2,943
Klinka, K	59,514	1,812
Klippert, L	85,535	16,431
Kloc, L R	35,216	3,814
Kloeble, W M	42,253	2,863
Klopp, W S	49,281	781
Kluge, H A	51,517	10,604
Klughammer, R E M	36,146	3,901
Klypak, G A	46,627	7,396
Knauf, A G	39,024	706
Knauf, C	35,652	4,547
Kneeland, A R	44,328	4,490
Knezevich, J F	42,820	1,115
Knight, J E	37,824	1,527
Knight, P	61,193	
Knight, T W	49,066	3,892
Knoll, G A	35,028	
Knopp, W	38,465	3,188
Knotts, R A	37,405	1,710
Knowles, B J	43,580	2,035

	Salary $	Travel $
Knowles, L	39,625	175
Knowles, P M	36,447	1,389
Knowles, R C	40,193	493
Knox, D	42,720	1,398
Knox, J R	35,028	1,422
Knox, S	35,235	153
Knudsgaard, H B	35,112	1,514
Knudson, S	43,242	2,512
Knutson, R G	37,433	1,213
Ko, S	39,508	1,291
Kobayashi, Y	42,425	25
Kobe, S A	36,990	230
Koberstein, W D	35,772	
Koby, L	35,414	4,208
Kobylnyk, R W	65,363	8,950
Koch, J B	43,128	4,405
Koehn, J	36,525	471
Kohlen, A J	36,197	3,602
Kohlert, R N	62,663	10,464
Kohut, A K	40,165	
Kohut, A P	55,576	2,200
Koinoff, S J	52,347	1,757
Kole, R E	37,805	
Kolesnikoff, M	46,715	3,494
Kolodinski, E	42,101	3,315
Koncohrada, K M	56,098	15,800
Kong, L C	45,546	23
Konishi, J	57,775	11,179
Konkin, D W	54,002	1,005
Konkin, P	39,942	5,885
Konkle, R W	49,199	2,288
Kooistra, C M	53,253	10,901
Kool, R	44,076	2,376
Kopec, K	40,826	5,640
Kopp, N A	35,363	
Kornder, L D	88,839	10,095
Korven, P L	35,636	1,617
Kosior, E O	37,675	588
Kositsin, A B	39,789	6,331
Koskie, D A	52,229	5,547
Koskimaki, D	48,376	2,971
Kosovic, A D	36,690	
Kosowick, J J	48,592	5,583
Kossinn, R M	38,809	677
Kostick, B	38,348	
Kostman, D F	49,067	1,428
Kot, R J	41,275	553
Kotturi, S M	51,901	276
Kovacs, H I	39,942	2,121
Kovaltsenko, R M	38,531	1,717
Kovats, M	57,334	3,621
Kowall, R C	50,419	2,838
Kowalski, A	40,670	5,522
Kowalski, P T	36,447	1,506
Koyanagi, L	37,898	2,178
Koyanagi, V M	39,736	3,799
Koyl, G R	62,753	9,452
Koyl, M C	60,570	5,027
Kozak, E L	72,219	20,865
Kozina, J L	53,343	919
Kramer, G D	39,623	1,807
Krane, A R	37,718	213
Krause, K	43,962	3,481
Krause, M A	35,489	2,677
Krause, R	39,388	2,322
Krayenhoff, C R	48,830	5,500
Krebs, M D	41,081	4,024
Kreklywich, N	42,652	2,263
Krell, R D	48,032	3,464
Krestinsky, G D	37,087	1,709
Kreuchen, R A	39,097	202
Krezanoski, D E	52,340	145
Krilic, A	37,906	2,544
Krischanowsky, N P	57,341	3,129
Krishna, R	35,944	3,640
Kristiansen, D A	52,326	2,369
Kriwoken, L A	40,038	1,283
Kroetsch, T L	41,370	3,808
Krotz, G G	44,275	820
Krueger, B N	38,059	1,446
Krumlik, G J	58,560	6,564
Krupop, R	42,074	3,058
Krygier, M	35,906	640
Kucherka, R A	42,754	2,903
Kuepper, I L	36,180	
Kula, J	51,228	851
Kulkarni, S	43,287	3,198
Kumar, R	44,487	6,058
Kumka, G W	36,569	2,413
Kurl, S	43,121	5,161
Kurtz, J A	40,819	3,238
Kurylowich, D J	48,470	1,492
Kusisto, J C	45,959	1,648
Kuster, L P	57,189	1,685
Kuyper, J	36,042	1,394
Kuypers, R	38,653	1,797
Kuzyk, A W	37,405	154
Kvarv, E	44,116	3,575
Kvist, K E	35,952	745
Kyler, J H M	40,159	923
Kyte, D R	36,212	3,315
La-Bounty, S C W	36,456	
Labourdette, M	36,180	
Labrick, E A	44,421	2,354
Lacelle, L E H	42,382	5,045
Lacerte, P J	50,459	458
Lacey, T E	49,706	6,989
Lacey, T J	38,653	377
Lachance, R	36,658	1,083
Lacharity, A V	37,073	166
Lachmuth, G A	43,835	1,845
Lackman, J E	35,399	1,552
Ladds, J W	40,127	2,119
Ladouceur, S A	37,010	
Laforest, C	55,726	8,688
Laforest, M A	38,258	209
Lafrance, L W	43,688	664
Lagadyn, D A	39,639	181
Lagore, D A	42,518	805
Lai, H E	44,558	265
Laidlaw, D G	44,155	2,457
Laing, L	36,015	
Laipnieks, P J	64,118	11,444
Laird, R M	39,316	5,989
Laishley, D A	42,320	3,079
Lake, B E	44,195	10,507
Laker, J	71,164	1,706
Lalley, P	35,187	285
Lally, P C	35,107	
Lam, C T	36,391	
Lam, D	36,121	206
Lam, N M K	43,428	276
Lam, S	50,151	3,796
Lam, V	39,548	728
Lamb, E S	35,664	1,800
Lamb, L K	35,754	177
Lambert, E A	43,960	98
Lambert, E M	36,427	2,430
Lambert, P	42,697	292
Lambertsen, G K	54,339	4,498
Lamble, S J	40,293	1,400
Laminski, J N	56,077	8,317
Lamont, C J	36,197	
Lamont, J	42,871	
Lamont, W J	51,311	2,114
Lamotte, A L	35,936	
Lamoureux, R D	38,653	5,991
Lampard, R J	52,681	15,372
Lampman, M D	35,093	
Lamy, J M B	38,482	1,508
Land, J	40,024	1,131
Land, R W	37,709	1,238
Landa, L	36,567	2,839
Landry, M J	35,476	920
Lane, J A	42,453	1,171
Lane, K C	53,758	672
Lane, T I	41,270	3,011
Lanfranconi, J F R	36,709	578
Lang, A	39,422	2,568
Lang, R N	67,191	3,918
Langdon, P	50,218	3,664
Lange, J M	38,964	535
Lange, V J	48,645	13,587
Langereis, K	38,490	1,552
Langevin, G J	54,007	2,416
Langford, R W	45,546	6,489
Langill, L R	46,685	16
Langille, H L	36,946	3,434
Langin, H D	41,275	4,682
Langley, D A	43,828	4,171
Langlois, J W	37,027	892
Langran, J P B	57,775	66
Langridge, D W	47,190	4,616
Langridge, R E	46,159	2,094
Lanki, H J	38,653	304
Lannon, V M	62,228	7,191
Lanon, R	38,493	1,537
Lansdell, J P	40,759	1,379
Lapawa, M M	53,430	
Larmon, A J L	36,197	1,072
Larocque, P M	41,594	
Larsen, K M	42,972	1,312
Larsen, L F	37,113	1,345
Larsen, L M	39,905	1,361
Larsen, P	38,418	450
Larsen, V	39,103	
Larson, D P	42,265	1,790
Larson, H	35,877	3,090
Lashkevich, J R	37,393	17
Latta, J C	54,642	9,084
Lau, D K	54,345	1,199
Lau, J M L	35,028	254
Lauder, N A	58,025	2,887
Laughton, D P	61,987	314
Laughy, L D R	49,318	2,209
Laurie, G A	36,434	1,684
Laursen, A M	37,850	2,781
Lauzon, M A	35,839	
Lavelle, K	45,072	227
Lavertu, M	35,028	1,520
Lavertu, M C	38,541	1,357
Law, K R	45,453	
Law, M	37,359	2,578
Law, N J	42,892	4,759
Law, P D	35,064	2,148
Law, S R	39,189	
Lawler, B R	36,954	
Lawless, D C	61,019	6,517
Lawlor, R	36,263	4,147
Lawrence, D S	59,816	7,613
Lawrence, G N L	45,064	2,985
Lawrence, J H	49,220	4,692
Lawrence, R C	37,731	5,345
Lawrence, W G	38,328	1,314
Lawrence, W J	59,281	6,757
Lawrie, D M	51,450	7,340
Lawson, D M	53,379	2,045
Lawson, E M	52,326	8,070
Laxton, K	50,300	1,096
Lay, A M	38,001	3,059
Lay, M A	39,562	522
Lay, R J	37,405	1,643
Layton, C W	40,068	2,949
Le Fevre, A G	45,546	5,451
Le Nabat, M J	51,438	2,272
Le, H T	44,458	1,598
Lea, E C	41,275	4,992
Leach, D	57,775	624
Leach, R G	42,652	2,353
Leadbetter, D B	39,865	424
Leadem, C L	47,444	1,805
Leader, L R	51,770	738
Lean, T P	42,811	
Leaney, A P	41,233	496
Lear, R	36,859	
Leard, H M	52,901	989
Leask, B W	37,821	2,670
Leask, R G	35,250	
Leatham, R G	40,165	4,050
Leavers, D W	42,330	8,476
Leblanc, A R	38,653	629
Leblanc, J I	46,605	4,174
Leblanc, L S	38,731	1,344
Leblond, C B	54,654	6,274
Lebus, O P	36,811	
Leckie, R B	36,821	6,324
Leclair, J J	48,766	8,661
Lecuyer, R G	42,183	2,184
Leduc, E A	38,653	6,083
Leduc, J E	61,729	8,882
Leduc, R H A	47,937	939
Leduc, R M	35,028	
Lee, A	46,272	2,016
Lee, B A	42,335	1,752
Lee, C	36,658	2,102
Lee, C M	38,979	
Lee, D	38,072	2,964
Lee, D	35,045	
Lee, G D	44,853	2,235
Lee, J D	47,640	1,647
Lee, J H	56,444	20,314
Lee, J H	45,273	1,803
Lee, J W	36,412	3,343
Lee, K	36,785	
Lee, L	61,836	16,912
Lee, M M E	45,693	918
Lee, N A	36,909	1,593

	Salary $	Travel $
Lee, P	38,175	1,254
Lee, P	53,325	4,196
Lee, P W J	53,618	5,857
Lee, R J H	36,265	
Lee, S	38,481	3,206
Lee, W K	37,405	
Leew, R	35,077	
Lefebure, D	53,097	7,736
Legaspi, O T	69,004	191
Legebokow, J R	44,120	1,256
Leggett, J W	45,705	4,936
Legun, A	48,889	2,490
Lehmann, E	41,046	
Lehrke, H F W	51,529	17,686
Leibel, W V	35,716	
Leigh, F W R	42,652	1,762
Leins, J	60,191	3,856
Leinweber, K	35,028	1,244
Leinweber, L R	40,303	1,419
Leischner, L N	37,206	3,004
Leitch, C H	38,711	3,185
Lemay, M G	35,028	282
Lembcke, D	36,332	3,357
Lemiski, S A	45,546	5,547
Lemke, B I	53,439	6,263
Lemke, L H	40,040	3,528
Lemon, R H	55,630	16,974
Lenardt, B L	38,555	248
Lennartz, H	49,987	2,351
Lenser, A W	37,412	1,237
Lentz, D W	45,061	1,190
Leonard, F H	65,554	17,027
Leonard, I	36,166	1,367
Leonard, S M	37,002	560
Leong, J	38,653	2,596
Leong, S D	39,942	5,168
Leong, Y H	43,881	1,050
Lepage, P T	43,639	4,003
Lepage, R J Z	48,853	4,885
Leppanen, P E O	49,034	1,159
Lerhe, C M	35,799	
Lerner, K J	47,677	805
Leross, C H	43,500	2,856
Leroux, L	50,934	7,361
Leroy, M	36,370	410
Leskun, R M	38,542	241
Leslie, B	35,482	4,030
Lesowski, G V	43,489	5,814
Lessard, C J	52,443	
Lessard, D J	43,366	212
Lessard, T	40,388	5,057
Lessard, W A	39,559	3,323
Lester, T H	55,764	11,476
Lesyk, D	40,497	1,112
Lesyk, K N	36,060	247
Letchford, D J	51,334	895
Letchford, R A	35,282	514
Letendre, D R	38,699	
Letham, R N	43,728	1,016
Lettinga, E	36,637	1,196
Letts, S	53,374	8,064
Letvak, D B	51,780	4,080
Leuenberger, H D	38,949	1,376
Leung, C	40,375	3,107
Leung, D Y D	40,984	1,855
Leung, J	41,124	1,575
Leung, J Y C	60,834	163
Leung, T B Y	49,822	824
Levasseur, T M	38,250	
Levens, E W	41,634	1,623
Leversage, J	35 416	3,138
Levert, M	37,707	1,708
Levesque, D H	40,357	1,464
Levin, M	42,240	863
Levin, S	37,905	1,414
Levis, C C	40,727	5,823
Levy, P E	71,474	19,096
Lew, E E	36,197	939
Lewis, C P	44,076	3,701
Lewis, C S	41,083	2,386
Lewis, D G	36,234	4,000
Lewis, F J	51,864	4,280
Lewis, H S	40,090	5,891
*Lewis, H V	79,319	6,706
Lewis, K M	35,317	142
Lewis, L A	39,384	1,170
Lewis, M M	42,506	15,234
Lewis, R J	62,677	6,409
Lewis, T	39,458	183
Lewynsky, A M	41,103	2,580
Li Foa Wing, P	48,983	1,732
Liddell, T M	42,141	277
Liddiatt, B A	36,143	
Lidster, W J	41,827	2,862
Liesch, W T	36,528	
Lieutard, D	55,675	3,022
Life, J	36,483	
Light, L	47,246	6,455
Lihou, R W	46,615	7,433
Lilley, G M	36,853	17
Lillico, A	39,269	748
Lim, C	37,279	1,017
Lim, P	44,029	806
Lim, S	59,768	11,200
Lim, T W	45,646	11,747
Lincoln, R C	45,546	2,069
Lind, A H	38,653	7,275
Lindal, V E	38,653	21,849
Lindberg, M T	54,007	3,375
Lindgren, G M	38,505	1,847
Lindquist, K S	36,197	1,876
Lindsay, B A L	37,570	1,936
Lindsay, D M	41,410	2,953
Lindsay, D S	36,197	4,506
Lindsay, E R	36,090	16,236
Lindsay, J B M	36,197	
Lindsay, R A	44,253	2,239
Lindsay, W	39,942	6,985
Lindsell, W R	42,653	
Lindsey, S	56,754	5,638
Linge, F R	51,202	
Linstead, M D	36,359	978
Lintott, B D	43,463	12,496
Liotscos, G	35,710	2,594
Lippold, R P	40,186	3,914
Lirette, M	37,091	2,474
Lishman, P R	39,733	2,529
Lisman, J	66,686	8,563
Listar, I	51,060	6,226
Lister, C W M	54,007	3,848
Lister, D R	52,347	10,828
Lister, J R	45,546	34
Litt, S	40,727	1,628
Little, A A	41,024	4,530
Little, A R	47,857	31,905
Little, E M	47,066	3,840
Little, J A	36,197	643
Little, J D	43,963	3,016
Little, J H	49,820	
Littledale, C R	44,963	480
Litwin, G A	39,925	1,699
Livesey, R	41,550	3,400
Livesey, R A	35,658	9
Lizna, V W	40,728	1,412
Lloyd, A G	36,197	2,520
Lloyd, D A	52,326	5,204
Lloyd, G D	53,113	9,463
Lloyd, J G	49,090	2,412
Lloyd, M S	49,205	3,582
Lloyd-Smith, J	48,069	3,967
Lo, P H	36,658	2,142
Loader, D	48,136	604
Loat, G W	52,149	1,374
Locke, P S	35,948	2,307
Lockhart, K C	42,779	1,505
Lockwood, A R	47,282	1,938
Lockwood, H D	38,804	2,128
Lockyer, J D	44,791	
Loeppky, C	37,471	1,944
Loewen, G J	51,015	6,274
Loewen, R J	35,720	390
Lofgren, R L	37,238	2,921
Lofroth, E	39,778	5,506
Lofthouse, M	75,356	16,898
Lofthouse, N J	40,873	
Lofthouse, P	48,542	1,213
Lofting, J	46,015	3,701
Lofto, T G	41,110	2,252
Logan, D A	52,436	1,700
Logan, J M	47,888	4,363
Logan, L D	38,690	266
Logan, W A	57,184	1,952
Lohr, S E	37,952	3,906
Lohr, W R	36,025	523
Loire-Maillard, I	45,502	3,789
Lomas, E W	41,498	1,474
Lomas, G	48,095	6,422
Lomas, L A	52,395	1,338
London, D E	36,022	2,549
London, L J	37,405	1,540
London, V K	43,562	3,270
Long, D	44,879	
Long, J	52,273	10,889
Long, K E	55,427	6,534
Long, L L	39,202	
Long, S A	56,658	1,975
Longhurst, C	40,134	622
Longman, C J	35,831	
Longman, D	52,363	5,613
Longpre, E	44,800	
Lonsdale, E J	35,364	1,379
Loomes, P	39,315	1,907
Looney, R J	43,245	4,204
Lorette, R M	61,371	6,472
Lorinczi, J	45,719	7,397
Lotzer, P	41,326	1,241
Loudon, P N	38,941	4,383
Lougheed, W C	36,976	256
Louie, J W H	54,141	7,982
Louie, K	35,028	4,044
Louie, R H	54,020	4,375
Lovdahl, D B	51,024	4,477
Love, D K G	43,212	1,607
Lovestrom, K D	37,459	891
Lovestrom, R D	56,587	1,434
Lovett, D K	60,584	2,461
Lovett, K	45,149	361
Lovset, A B	40,383	231
Low, C M	40,381	
Low, D J	41,275	1,686
Low, R	37,793	970
Low, S L	42,222	744
Lowden, A G	77,464	10,676
Lowdon, R J	56,441	6,264
Lowe, A R	42,879	12,031
Lowe, G R	45,840	158
Lowe, H E	36,864	1,042
Lowes, M	41,084	1,411
Lowis, J A	44,076	6,292
Lowrey, S D	48,981	2,877
Lowrie, S Y	36,146	1,852
Lowson, A M	37,825	1,876
Lowther, E V	36,658	2,858
Lozoway, K R	41,275	5,156
Lu, J D	41,163	333
Lucas, B J	37,789	2,740
Lucas, C J	44,530	2,615
Lucas, E	36,180	1,424
Lucas, J M	39,327	6,572
Luchin, L V	45,546	3,025
Luckhart, I B	36,163	353
Ludeman, D C	35,342	3,357
Ludwig, B W	41,275	9,508
Ludwig, K G	35,982	
Lugsdin, I	85,210	7,554
Lukaitis, C M	48,833	3,972
Lukawesky, K W	39,193	5,101
Lukkarinen, J	35,280	
Lummin, S P	53,248	
Lund, E A	77,270	20,600
Lundell, F R	38,653	2,143
Lussenburg, H	38,340	7,872
Lussier, G N	55,339	718
Lussier, L M	45,322	2,503
Lutes, D R	36,145	83
Luttmer, P J	52,508	1,188
Luttmerding, H A	55,880	3,019
Luxton, M R	35,650	2,122
Lyall, W R	54,934	
Lyle, M E	46,620	10,186
Lynch, L N	37,614	4,864
Lynch, M	37,807	536
Lynch, R O	35,261	187
Lynden, B R	35,177	549
Lynum, D	36,197	1,884
Lyons, D	37,014	3,048
Lyons, M	38,481	4,078
Lythall, M E	48,370	1,424
Maas, A J	44,017	4,340
MacAdam, A M	43,545	997
MacAree, D	62,286	11,978
MacArthur, D W	36,197	3,334
MacAulay, D P	47,335	6,719
MacAulay, J A	42,763	4,344
MacBeth, W	64,793	2,144
MacCallum, R G	45,185	598
MacCarthy, S P	53,449	5,323

	Salary $	Travel $
MacDermid, E F	44,851	1,551
MacDonald, A B	36,005	430
MacDonald, A J	65,742	4,424
MacDonald, C E	49,828	2,707
MacDonald, D	37,449	2,042
MacDonald, E A	37,099	
MacDonald, E A	46,791	
MacDonald, G	40,179	5,066
MacDonald, G	37,877	3,102
MacDonald, G A	39,942	10,962
MacDonald, G S	52,151	6,267
MacDonald, H	35,383	
MacDonald, J	62,359	3,632
MacDonald, J A	39,942	2,860
MacDonald, J K	35,028	1,777
MacDonald, J L	39,228	4,240
MacDonald, J R	39,942	4,283
MacDonald, K	38,013	2,394
MacDonald, K D	35,228	1,401
MacDonald, L S	39,796	2,021
MacDonald, R	62,064	630
MacDonald, R E	48,119	962
MacDonald, R F	42,382	1,894
MacDonald, R G	43,032	6,302
MacDonald, S A	36,024	2,285
MacDonald, S J	45,546	4,763
MacDonald, V	43,923	3,086
MacDonell, M D	43,308	2,573
MacDougall, M A	40,764	6,605
MacDougall, M R	45,546	4,967
Macey, E	40,780	2,242
Macey-Brown, C	40,434	726
MacFadden, L A	54,087	1,787
MacFadden, T	40,782	1,088
MacFarlane, J D	58,615	6,549
MacFarlane, W	39,942	4,130
MacFayden, B E	40,765	11,203
MacGillivray, L G	48,392	5,479
MacGregor, A C	36,608	
MacGregor, G	35,103	2,508
MacGregor, I J	36,591	334
MacGregor, M.	37,915	1,277
MacGregor, R C	58,205	8,124
Macgregor-Greer, D	46,496	2,582
Machoski, R S	38,806	5,389
Machtmes, N E	35,074	2,884
MacInnes, E H	40,620	1,192
MacInnes, J N	39,147	1,112
MacInnis, R W	52,981	2,360
MacInnis, S H F	60,190	10,378
MacIntosh, J H	49,372	1,479
MacIntyre, D G	55,942	8,587
MacIsaac, A J	35,334	
MacIver, C	55,192	2,231
MacIver, D J	35,634	2,038
Mack, J	36,237	
MacKay, B F	50,458	4,851
MacKay, D G	48,102	
MacKay, J	37,899	638
MacKay, J L	38,446	2,117
MacKay, K R	60,768	381
MacKay, T K	43,877	195
MacKay, V J	38,653	523
Mackeigan, H R	38,323	694
MacKenzie, B G	43,585	1,223
MacKenzie, D S	43,231	1,587
MacKenzie, I E	35,028	598
MacKenzie, I W	45,481	
MacKenzie, J D	46,718	1,826
MacKenzie, K E	43,192	8,030
MacKenzie, K E	41,282	484
MacKenzie, K L	35,509	1,931
MacKenzie, N G	50,226	7,587
MacKenzie, R J	47,430	3,747
MacKian, T P	67,195	8,495
MacKillop, C J	62,159	5,693
Mackin, C L	39,191	2,431
MacKinnon, A K	36,935	502
MacKinnon, A L	36,197	120
MacKinnon, D	45,805	3,476
MacKinnon, D R	45,476	
MacKinnon, G H W	36,889	2,580
MacKinnon, J A	51,917	10,890
MacKinnon, J M	38,653	7,373
Mackintosh, J A	54,009	6,009
Macklin, V M	41,965	1,550
Maclachlan, T H	61,933	10,822
MacLaren, J	41,143	
MacLauchlan, D E	36,180	1,337
MacLauchlan, L E	39,159	6,620
MacLean, K J	46,722	648
MacLean, L F	39,546	855
MacLean, N R	44,336	1,793
MacLean, P J	52,427	8,358
MacLean, R R	36,183	10,147
MacLean, W M	68,177	8,160
Maclellan, S	36,770	3,138
MacLennan, K N	45,360	1,160
MacLeod, A D	55,940	493
MacLeod, B R	45,079	2,011
MacLeod, J B	42,995	1,351
MacLeod, M J	50,378	3,151
Maclise, A A	35,741	1,071
MacMath, D S	51,181	4,157
MacMillan, C J	42,941	11,436
MacMillan, D R	37,405	5,062
MacMillan, J	39,942	3,869
MacMillan, R	42,249	12,206
MacMinn, E G	104,523	
MacNab, D W	52,326	1,607
MacNab, L A	39,736	1,398
Macnair, P L	40,678	8,248
MacNeill, C I	46,519	1,729
Maco, L	36,189	371
Macphee, D L	36,343	4,790
MacPherson, D F C	54,291	3,284
MacPherson, G A	51,320	21,632
MacPherson, L	37,383	649
MacPherson, N W	46,908	1,909
MacPherson, R I	53,660	468
MacRae, D R	64,507	16,805
MacRae, J M	65,940	7,546
MacSween, D I	56,557	11,350
MacTaggart, A A	55,765	6,295
Maddaford, W B	66,609	973
Maddison, A E	40,759	1,491
Madeley, P	51,101	814
Madhok, B M	55,396	5,750
Madill, D	36,129	940
Madill, J P	57,775	3,541
Madill, M.	40,335	1,445
Madsen, K E D	47,249	8,877
Maftechuk, T	45,546	1,793
Magas, M S	48,071	5,092
Magdanz, H A O	52,326	407
Magdanz, R C	44,150	
Magee, C I	44,703	2,779
Magee, J H	36,338	1,154
Magee, K H	38,356	1,599
Magee, K W	54,787	8,049
Magee, N	37,620	1,557
Magee, N C	39,107	
Magee, V C	42,272	4,202
Maglio, M J	52,679	
Magnaye, V M	36,057	
Magnusson, J O	49,138	3,553
Magnusson, R M	36,197	1,871
Magwood, J M	48,768	1,500
Mah Wren, A M	45,525	3,964
Mah, A K	53,992	4,925
Mah, K K	38,240	1,371
Mah, M L	37,786	1,308
Mahil, H P	48,062	8,195
Mahon, W B	39,056	686
Mahood, P J	37,160	874
Mahood, R.	42,652	505
Maihara, D H	42,830	
Mailloux, D	41,387	9,077
Main, B	39,832	2,370
Mainer, D S	39,366	254
Maitland, M E	39,941	1,540
Maitland, W J	55,050	5,206
Majcher, J	46,742	13,865
Majkowski, E	35,405	737
Mak, H K	43,190	3,718
Mak, P C	44,707	4,075
Makayev, M	67,215	4,455
Makayev, M B	49,450	1,952
Makeiv, J H	49,905	983
Mackie, A G	58,300	6,402
Mackie, P D	36,109	5,089
Malcolm, K W	49,298	3,112
Malczyk, K	45,273	808
Malekow, S M	38,036	7,576
Malin, B C	39,942	334
Mallett, J C	53,962	7,899
Malmberg, M J	43,621	11,665
Malmberg, S L	36,180	3,483
Malott, M L	40,464	2,647
Maltby, H	63,836	8,804
Maltby, R	44,920	7,181
Malthe, P	35,466	
Man, P C Y	52,357	3,602
Mand, N K	37,872	1,912
Manduca, N D	57,879	9,506
Mandziak, M P	43,736	1,014
Mangan, C J	35,028	2,607
Manji, A	42,902	
Mankey, N	38,538	874
Manki, Z A	40,691	996
Manly, P C	44,628	
Mann, A T	47,746	9,015
Mann, M	49,860	1,610
Mann, R D	62,772	5,395
Mann, T F	39,942	364
Manna, B B	52,396	15,667
Manniche, B	53,446	202
Manning, D W	35,140	1,641
Manning, P	51,714	3,291
Manning, R E	36,934	775
Manson, P R	37,662	1,265
Manzer, D J	52,226	13,574
Manzon, L	35,378	1,795
Mapara, Z H	38,653	7,937
Maplethorp, P	36,059	17
Marcantonio, L E	64,099	10,442
Marchal, J B	36,494	4,136
Marchi, L J	37,405	5,916
Mark, K G	40,776	2,340
Markham, L P	40,996	125
Markides, H J	53,435	20,518
Marks, S	43,960	748
Markstrom, J B	37,181	127
Markwart, A E	53,078	17,156
Marlatt, D E	55,012	13,914
Marley, W A	46,489	855
Marolla, F	45,253	3,870
Marr, D G	47,477	2,432
Marr-Paine, A	49,093	4,185
Marriott, J R	46,191	881
Marriott, M A	63,140	7,229
Marsh, J M	37,037	2,276
Marsh, L N	35,974	2,084
Marsh, R D	41,275	2,598
Marsh, R J	64,384	8,838
Marshall, D S S	41,760	435
Marshall, G J	36,657	
Marshall, J D	39,176	5,703
Marshall, J R	73,809	8,273
Marshall, K A	42,274	2,099
Marshall, P	38,105	
Marshall, R E	36,421	5,357
Marshall, R F	39,584	729
Marshall, R W	37,833	1,301
Marshall, S M	35,552	
Marshall, V E	37,815	218
Marshall, W J	52,356	5,775
Marson, D J	45,686	2,874
Marston, R E	37,115	7,119
Martell, L	50,930	652
Martens, F E	54,417	4,923
Martens, M	36,232	717
Martens, W	37,514	681
Martin, A D	45,540	7,641
Martin, D L	48,200	2,315
Martin, D W	43,260	684
Martin, G R	76,242	7,454
Martin, G R	39,942	968
Martin, J C	35,028	1,094
Martin, J D	41,647	4,127
Martin, J N E	40,909	911
Martin, K D F	45,001	8,903
Martin, K M	43,960	
Martin, L M	39,865	417
Martin, M A	46,776	
Martin, P J	38,278	1,162
Martin, P T	62,171	7,508
Martin, R G	35,196	3,023
Martin, R T	53,064	11,478
Martin, S C	42,234	2,662
Martin, S C	54,643	1,393
Martin, S D	36,175	2,766
Martin, W L	43,730	1,843
Martinez, J	36,652	1,283
Martiniuk, P	35,125	1,230
Martinsen, M S	41,641	5,543
Marunchak, G J	38,239	6,000

	Salary $	Travel $
Marunchak, J A	39,000	1,300
Marven, R F	43,950	1,351
Marwood, R A	38,550	
Maskell, K D	35,727	3,393
Mason, A W	40,246	
Mason, B	40,961	4,273
Mason, B D	45,333	6,111
Mason, D B	44,075	160
Mason, J H	44,771	9,888
Mason, M D	36,638	1,237
Masselink, J N	77,948	18,726
Massey, J E	37,533	2,980
Massey, M	44,028	26
Massey, N W	50,179	1,848
Massey, S R	35,626	681
Mast, R A	40,146	1,138
Masters, D S	41,534	5,448
Mate, P E	37,237	2,439
Mather, W F	42,655	462
Matheson, A H	44,076	4,621
Matheson, B A	41,111	1,856
Matheson, D W	42,533	3,209
Matheson, K D	38,393	2,436
Matheson, N C	55,215	3,414
Matheson, N M	39,122	1,861
Mathias, H C	64,699	10,890
Mathieson, G G	42,381	950
Mathieson, J D	60,577	2,811
Mathieson, R W	53,526	10,375
Mathieson, S D	56,207	1,479
Matier, G D	62,195	16,205
Matsu, B A	44,076	3,269
Matsuda, S Y	42,030	1,316
Matsuo, S	47,831	1,184
Matters, D L	36,613	771
Matters, J E	36,197	419
Matthews, D	38,971	152
Matthews, I R	41,680	968
Matthews, J K	58,187	9,389
Matthews, J P	38,861	1,538
Matthews, K L	51,321	1,117
Matthews, R A	39,341	2,573
Matthews, R E	44,100	2,665
Matthews, R G	36,096	1,788
Matthews, R L	35,169	
Matthews, S	37,894	1,227
Matthias, J A	37,472	
Matthias, K W	47,363	
Matthies, L	37,316	1,532
Mattison, J S	58,631	6,179
Mattson, M N	35,504	9,494
Mattson, N T	35,585	
Mattson, R	37,535	
Matviw, D M	70,082	23,735
Matysek, P	55,464	9,120
Matzele, R	36,197	153
Matzen, T W	43,626	1,420
Mauch, G	45,073	4,743
Maundrell, P	59,262	11,512
Maurer, W B	42,650	5,303
Mawle, J L	47,720	377
Maximchuk, F W	49,312	13,465
Maxnuk, M D	45,546	3,399
Maxwell, D	44,077	12,929
Maxwell, H G	45,482	408
Maxwell, J A	40,947	9,173
Maxwell, R E	42,382	1,606
May, B J	35,028	
May, E E	35,028	580
May, G J	36,367	1,131
May, N P	56,010	6,947
May, R	38,281	2,212
May, R C	45,569	121
Maybin, R E	42,935	767
Mayhew, R L	39,067	
Maykut, J	74,117	5,699
Maynard, E L	41,089	778
Maynard, F J T	37,440	6,347
Mayner, L L	36,241	188
Maynes, S S	47,935	370
Mazuch, L	52,508	7,483
Mazur, S L	61,161	13,572
McAdam, K A	52,340	721
McAdams, L P	57,775	6,220
McAfee, K P	39,942	9
McAfee, S E	36,980	1,358
McAffer, G W	71,600	9,134
McAllister, F D	42,054	2,607
McAllister, J M	38,601	5,416
McAllister, K M	37,316	5,651
McAllister, N	38,453	2,951
McAra, P K	40,426	2,125
McArthur, B	35,729	980
McArthur, C M	44,076	3,304
McArthur, D C	44,282	687
McArthur, J G	61,832	6,671
McArthur, R B	43,460	
McAssey, B M	36,103	
McAulay, D C	48,476	11,347
McAvity, J P M	79,125	12,122
McBride, A K	58,851	477
McBride, B L	45,273	5,895
McBride, F J	37,137	1,866
McBride, S A	66,290	14,527
McCaffery, J P	38,579	1,348
McCaffery, L	37,789	802
McCaghey, W D	49,673	9,113
McCaig, K L	37,836	3,318
McCaig, V A	37,529	505
McCammon, M J	45,273	3,209
McCandless, R C	65,191	327
McCargar, W A	40,665	7,138
McCarthy, E	43,679	3,616
McCartney, M J	36,658	1,803
McCaughey, B	46,031	1,945
McCausland, M L	60,611	5,150
McCay, L	39,434	697
McClamon, J P	44,388	1,546
McClary, J D	49,001	1,942
McClelland, G J	52,139	2,701
McClughan, R M	36,658	2,544
McClure, S B	40,245	4,538
McColl, D C	62,163	6,138
McConnachie, A H	50,519	2,045
McConnell, C T	41,741	2,345
McConnell, D C	40,116	616
McConnell, I A	58,744	9,691
McConvey, J L	53,318	6,032
McCooey, M L	35,763	416
McCormick, M	35,834	13,396
McCracken, J W	57,412	5,526
McCracken, W E	47,375	526
McCrimmon, N A	57,647	2,781
McCulloch, B W	67,195	3,679
McCulloch, J G	43,867	
McCune, P V	35,691	942
McCunn, J B	46,485	2,802
McCutcheon, D M	52,389	5,617
McDermid, R M	36,574	253
McDiarmid, R S	49,572	726
McDiarmid, T E	41,945	3,371
McDicken, J D	60,643	7,992
McDonald, A E	43,266	1,312
McDonald, C A	43,092	26
McDonald, D G	66,038	12,700
McDonald, D M	38,125	857
McDonald, D S	39,942	5,870
McDonald, G F	36,146	3,890
McDonald, J A	36,197	5,816
McDonald, J C D	38,653	813
McDonald, J P	38,199	396
McDonald, L E	35,028	1,956
McDonald, R G	66,879	31,792
McDonald, R J	56,752	4,471
McDonald, S A	36,337	308
McDonald, S M	43,593	2,179
McDonald, T D	39,458	750
McDonell, J P	58,047	12,372
McDonnell, A W	45,273	8,388
McDonnell, J	40,037	429
McDougall, I A	44,372	1,958
McDougall, K A	38,266	7,147
McDowell, D M	46,704	11,634
McEachern, H H	37,773	1,814
McEachern, R E	79,207	6,033
McEwan, P J	41,275	88
McEwan, S E	46,702	2,019
McEwen, E	48,860	212
McEwen, R S	62,171	1,625
McEwen, S L	35,287	1,876
McFadden, G	36,395	6,920
McFadden, R C	43,320	11,153
McFadyen, K A	36,197	5,655
McFarland, M E	48,335	1,630
McFarlane, J D	49,685	285
McFarlane, M E	58,558	2,382
McFarlane, P A	57,825	10,733
McFaul, J F	44,124	4,676
McFee, B	36,197	1,005
McGale, J	37,829	4,518
McGarrity, P E	36,475	1,158
McGhie, G W	52,561	446
McGillivray, D	36,286	2,214
McGillivray, F E	37,740	891
McGillivray, L E	39,942	1,659
McGimpsey, R J	38,386	2,062
McGinn, R W	69,230	15,571
McGinnis, N C	42,052	
McGivern, M	38,653	6,077
McGonigal, J B	44,579	3,545
McGorman, B W	52,213	1,538
McGovern, P	42,652	
McGrath, R L	35,028	775
McGraw, I C	37,792	7,978
McGregor, I A	41,275	5,682
McGregor, J	57,775	2,569
McGregor, J T	39,922	3,290
McGrenere, M F	48,027	394
McGuinty, J	38,786	1,384
McGuire, L B	61,576	1,161
McGuire, R	38,547	659
McGunigle, T B	40,529	4,299
McHaffie, D S	47,072	3,407
McHale, D R	41,686	37
McHale, W D	44,310	
McHardy, J M	38,415	4,367
McHarg, P J	36,847	2,316
McIllfaterick, K D	37,405	730
McInnes, B A	35,129	319
McIntosh, D J	44,511	669
McIntosh, D K	52,616	2,919
McIntosh, D L	42,642	
McIntosh, D W	56,391	
McIntosh, G E	36,938	2,047
McIntosh, L D	35,723	5,222
McIntyre, C	36,898	
McIntyre, D F	39,979	2,120
McIntyre, I G	37,465	
McIntyre, K R	46,289	4,650
McIntyre, P A	36,852	2,694
McIntyre, R	40,819	8,156
McIsaac, C E	36,983	
McIvor, D M	38,757	
McKay, D C	39,986	1,130
McKay, D J	36,180	1,491
McKay, E	46,945	3,708
McKay, G J	43,015	173
McKay, G L	51,742	16,988
McKay, R G	39,208	9,524
McKay, R L	44,782	961
McKean, C J P	74,023	1,494
McKean, E	39,942	2,252
McKechnie, D	36,159	2,780
McKechnie, R	43,278	2,548
McKechnie, W M	39,406	788
McKee, B	38,580	286
McKee, D I	41,055	2,004
McKee, D S	35,303	562
McKee, G D	50,944	1,481
McKee, J C	45,988	408
McKee, K D	39,801	6,975
McKeen, K J	60,849	2,838
McKeever, R E	42,652	1,663
McKeigan, J L	37,926	
McKellar, D E	35,224	2,159
McKellar, E	47,712	1,111
McKellar, H	39,958	5,014
McKenzie, A J	43,295	3,725
McKenzie, A J	36,658	1,822
McKenzie, B D	45,901	2,109
McKenzie, C M Y	39,942	3,814
McKenzie, F B	41,468	5,586
McKenzie, H D J	38,851	1,595
McKenzie, J D	39,199	338
McKenzie, N W	35,979	
McKenzie, W A	40,324	1,284
McKenzie, W G	46,551	181
McKenzie, W T	41,626	370
McKeown, T D	62,909	
McKerricher, B D	44,063	1,151
McKibben, P B	45,639	2,804
McKierahan, A C	37,538	720
McKillop, D W	41,157	
McKim, D H	39,942	573
McKinlay, A R	57,775	141
McKinlay, B	56,873	5
McKinlay, B D	40,957	

	Salary $	Travel $
McKinley, P S	40,189	7,851
McKinley, S J	42,722	1,496
McKinney, R J	49,199	2,671
McKinnon, K I	43,274	2,712
McKinnon, M K	40,597	13,272
McKnight, A	36,869	
McKnight, C A	35,219	581
McLaren, G P	52,340	6,115
McLaren, J R	57,061	7,094
McLaren, M	35,590	1,270
McLaren, M L	47,333	2,610
McLatchie, H D	42,456	4,584
McLaughlin, J I	36,658	714
McLaughlin, K L	36,135	11,067
McLaughlin, M L	51,591	706
McLean, A M	43,177	1,090
McLean, D B	38,618	1,267
McLean, E M	57,446	
McLean, G G	39,783	2,682
McLean, R W	39,565	4,839
McLean, R W	48,150	3,858
McLean, W E	41,405	2,811
McLean, W J	38,278	1,156
McLeary, H J A	38,733	3,814
McLellan, B H	49,223	934
McLellan, C L	35,371	295
McLellan, J F	50,435	3,885
McLennan, K A	36,247	4,030
McLennan, S A	36,164	2,729
McLeod, C S	38,631	
McLeod, F D	36,399	603
McManus, L E	55,378	528
McManus, M A	36,027	1,080
McMaster, H	35,599	643
McMeans, N A	37,328	16,982
McMillan, D G	52,055	3,163
McMillan, H A	39,942	3,950
McMillan, L A	35,460	4,476
McMillan, L A	35,035	5,352
McMilian, W J	62,335	6,721
McMorran, K I	43,249	4,739
McMullan, E M	61,993	2,582
McMullen, B	43,067	8,750
McMurdo, J	41,083	488
McNabb, L A	68,888	2,315
McNair, J F	36,226	1,367
McNally, B H	53,138	9,278
McNaughton, R B	57,775	2,080
McNay, R S	46,544	2,274
McNee, J A	58,241	992
McNee, J M	45,748	
McNeil, M	59,653	16,001
McNeil, R Y	51,482	2,680
McNeill, S B	42,861	590
McNicholas, L V	39,372	267
McNicholl, B	36,432	1,886
McNicol, N G	38,311	9,619
McNulty, D C	44,041	394
McNulty, S	36,483	
McNutt, G E	37,252	10,406
McParland, B E	42,652	4,313
McPhail, D G	55,927	4,529
McPhail, M N	36,916	1,322
McPherson, E	35,838	2,093
McPherson, G F	35,501	8,953
McQuaker, N R	53,924	8,519
McQuatt, G A	42,011	3,633
McRae, D G	51,937	2,451
McRoberts, W J	39,942	2,739
McRuer, J A	44,878	1,493
Meacham, R E	35,055	2,402
Mead, D J	39,942	176
Meade, S W	55,399	6,896
Meadmore, R B	37,552	2,332
Meaney, P J	45,603	68
Means, D J	38,653	3,167
Mebs, M E	36,658	1,903
Meclaw, S M	37,316	3,769
Mecredy, M	38,512	888
Medforth, H	42,613	
Medlar, B W	44,572	5,761
Medynski, A	46,167	875
Meekison, W G	85,710	3,650
Meeks, D E	36,197	377
Meeson, J	41,275	3,421
Meidinger, D V	53,694	6,999
Meidinger, J F	60,948	7,627
Meiners, D J	39,942	2,109
Meise, D H	36,056	2,426
Meister, H O	35,028	291
Melderis, M W	39,101	3,131
Mellor, I K	62,167	2,000
Mellor, M	39,942	3,960
Mellors, W G	39,942	4,258
Melnychuk, D	47,584	4,807
Melville, D	66,394	10,770
Melville, D M	40,505	3,560
Menes, R	36,122	
Menning, J	58,820	1,021
Menu, F J	46,577	8,526
Menzies, B C	36,197	4,911
Menzies, D R	40,153	994
Menzies, M E	37,885	1,790
Mercado, P	39,124	
Mercer, D L	42,659	192
Mercer, G A	40,394	4,488
Mercer, G W	61,065	9,283
Mercer, W	88,220	9,510
Merchant, B	38,350	3,057
Merchoff, D J	36,197	415
Mercs, C L	35,285	2,417
Meredith, A M	54,087	3,431
Meret, L	59,848	3,959
Merilees, W J	40,433	3,628
Merke, N H	41,003	3,701
Merkel, L L	55,881	4,641
Merkel, R A	36,311	5,046
Merler, H	42,718	7,927
Merluk, T N	41,798	269
Merner, G B	47,423	3,351
Merritt, V A E	39,234	658
Merry, H E	38,245	1,729
Merry, K J	39,308	876
Merta, R E	44,034	649
Mertton, J G	53,574	6,496
Mervyn, C	36,218	684
Merz, A W	42,652	4,309
Messenger, S	44,670	2,888
Messent, A F	38,653	746
Messent, R A	69,728	3,304
Mester, R	49,519	33
Metal, P E	38,020	902
Methot, R D	44,381	9,963
Mets, D A	36,258	62
Metzger, D W	37,675	
Meunier, C P	56,603	9,295
Meurs, B M	54,849	7,853
Meuser, P E	54,725	9,100
Mewhort, J D	38,195	2,832
Meyer Zu Erpen, W J	47,137	984
Meyer, R P	37,708	2,363
Meyers, D L	49,331	4,941
Meyers, L	35,745	
Meyers, R E	51,256	4,951
Michaels, A	41,115	15,378
Michalchuk, A V	37,298	823
Michaux, C M	36,197	764
Michiel, D	39,679	2,301
Michielin, P	36,791	
Mickel, R J	46,718	1,814
Middleton, B M V	54,006	5,086
Middleton, H R	71,255	14,513
Middleton, J E	39,715	2,779
Middleton, L N	41,248	
Midnight, A E	39,247	835
Mignault, G	54,262	2,254
Mihalynuk, M	50,179	4,918
Mihoiluk, S A	36,197	
Miiller, M M A	37,183	2,684
Mikasko, D D	64,460	3,061
Miki, G T	35,988	1,986
Mikulec, J B	37,438	
Milburn, D K	39,060	4,201
Milburn, L J	37,823	149
Milburn, P R	51,307	9,461
Miles, J	35,422	528
Miles, K H	50,712	777
Mill, J W	55,753	8,355
Millar, B A	35,943	863
Millar, D C	58,502	11,655
Millar, E	36,180	886
Millar, J M	42,652	1,529
Millar, J S	76,955	7,721
Millar, K M	52,112	1,856
Millar, R	35,662	987
Millar, R R	55,349	2,696
Millard, C	43,243	14,093
Millard, H R	52,326	1,832
Millbank, G G	43,690	6,578
Miller, A R	36,335	9,268
Miller, B J	40,185	1,260
Miller, B L	52,819	982
Miller, D	36,534	1,194
Miller, D	39,033	678
Miller, D B	37,034	7,842
Miller, D E	43,737	975
Miller, D G	36,366	1,172
Miller, D L	39,488	1,200
Miller, D R C	48,979	5,836
Miller, D W	52,326	5,905
Miller, E H	62,015	468
Miller, F D	41,544	255
Miller, F G	43,216	6,869
Miller, G D	38,608	6,147
Miller, G E	61,725	4,628
Miller, G W	53,700	3,163
Miller, H D	39,852	4,536
Miller, I C	40,582	1,361
Miller, K	38,369	2,848
Miller, K A	36,774	236
Miller, K B	57,438	4,284
Miller, L	35,186	458
Miller, M G	36,957	568
Miller, N	36,180	1,794
Miller, R G	58,638	7,306
Miller, R J	72,584	19,343
Miller, S	51,937	1,352
Miller, S C	62,024	9,447
Miller, W A	43,209	918
Miller, W J	37,216	4,594
Milligan, D W	42,122	
Milliken, J M	61,340	209
Mills, B J	35,528	1,018
Mills, G	60,096	11,569
Mills, J M	36,967	2,273
Mills, P G	42,360	4,171
Mills, S J C	47,055	2,032
Mills, W E	43,632	
Millward, W S	57,764	9,495
Millward, Y M	36,180	1,334
Milne, C R	45,611	387
Milne, L D	44,894	1,224
Milne, T J	36,434	927
Milner, D	48,054	2,278
Milowsky, F	66,377	2,900
Miltenberger, G	47,979	5,685
Milward, R L	37,639	5,771
Min, B D	45,273	2,636
Miner, M E	39,150	1,421
Minifie, S W	54,007	5,486
Minnion, P G	55,137	6,285
Minnis, N V	37,852	1,958
Minosky, R G	37,490	572
Mintak, D O	41,324	1,912
Minto, H	60,496	18,951
Mirams-Harrison, M	37,097	2,424
Mirza, M Y	62,171	3,472
Mist, L	50,940	934
Mitchell, A D	36,546	746
Mitchell, A S	45,111	4,042
Mitchell, C A	36,180	1,169
Mitchell, D	38,510	11,942
Mitchell, D A	38,194	8,566
Mitchell, D L	35,089	
Mitchell, E	35,754	232
Mitchell, E F	44,292	1,566
Mitchell, G A	44,075	5,996
Mitchell, J	41,275	1,777
Mitchell, K A	47,269	10,063
Mitchell, K J	59,350	5,118
Mitchell, L J	37,440	5,482
Mitchell, L P	40,408	1,487
Mitchell, M P M	45,103	
Mitchell, R	40,466	1,546
Mitchell, R D	49,773	120
Mitchell, S A	36,409	242
Mitchell, S R	37,391	5,193
Mitchell, V	56,713	2,829
Mitchell, W D	72,220	12,217
Mitchell, W H	40,606	275
Mitchell, W K	52,326	13,730
Mitchell, W R	52,281	3,879
Mitten, R L	44,332	
Miyahara, L K	35,724	375
Miyamoto, S	35,328	
Mjolsness, R L	44,820	3,766
Mochizuki, R K	45,829	2,453

	Salary $	Travel $
Moehling, A L	37,712	1,130
Moen, B W	38,653	253
Moffat, G	43,025	1,632
Moffat, G A	41,334	1,952
Moffatt, H D	56,467	12,378
Moffatt, L W	54,025	1,594
Mogensen, N	58,029	7,149
Mogg, J M	37,615	1,122
Mohamed, J	38,827	293
Mohr, C A	42,325	2,711
Mohrmann, K	40,513	1,174
Moi, A C	54,007	605
Moilliet, D E	49,776	427
Moir, A R	63,533	14,032
Molnar, L N	37,427	2,943
Molnar, P	39,826	5,968
Molsberry, C R	41,849	849
Molyneux, K A	36,822	
Monahan, P M	37,956	2,243
Monchak, D K	42,616	543
Moncur, W W	57,775	4,150
Monetta, A M	37,671	3,813
Monette, A G	52,767	3,967
Money, J	53,006	1,169
Money, L M	41,173	728
Monje-Alvarez, L E	36,197	1,311
Monk, G J	35,327	977
Monnette, H A	55,204	12,468
Monroe, I	38,964	
Monroe, K R	54,007	3,617
Monteith, M E	57,147	4,557
Monterey, D	51,404	9,392
Monterey, L E	36,197	
Montgomery, R	58,730	16,407
Montgomery, R H	43,182	782
Montgomery, W	53,693	2,718
Moody, A D	47,632	2,039
Moody, D M	50,739	2,413
Moody, J E	37,787	1,053
Moody, R	44,793	993
Moon, J	39,264	1,551
Moon, P T	36,678	205
Mooney, K	40,445	2,070
Mooney, R F	39,942	2,494
Moorby, K V	36,197	660
Moore, B J	42,167	1,649
Moore, B L	41,762	7,735
Moore, C M	54,832	1,650
Moore, D F	37,405	3,752
Moore, D N	59,222	7,936
Moore, E L	44,532	5,891
Moore, G	39,839	
Moore, G A	42,102	
Moore, J R	36,410	2,331
Moore, K G	37,524	660
Moore, L	54,667	8,613
Moore, L G	44,242	834
Moore, R G	42,345	947
Moore, R J	35,028	913
Moore, R J	37,575	1,478
Moore, T O	75,023	23,318
Moore, T R J	41,275	559
Moore, W A	38,187	4,456
Moorehead, W	86,210	8,950
Moorhouse, K	35,522	2,706
Moragne, R P	37,692	780
Morahan, C	51,755	4,402
Moran, D	47,252	215
Moran, J R	45,273	
Mordan, A M	37,666	451
Moreau, D J	35,022	2,751
Moreau, J H	42,817	665
Moreshead, J A	48,974	
Morgan, A E	41,275	2,282
Morgan, B C	42,815	2,015
Morgan, C A	36,180	1,992
Morgan, G	41,393	311
Morgan, J	36,411	878
Morgan, J	56,934	8,174
Morgan, J R	45,078	2,377
Morgan, J W	38,465	596
Morgan, K H	49,144	6,737
Morgan, L D	36,768	728
Morgan, R A	37,284	33
Morgan, R N	46,984	2,052
Morgan, W B	45,891	14,146
Moricz, M	44,118	160
Morin, B W	52,392	5,737
Morison, N J	55,687	5,539

	Salary $	Travel $
Moritz, B L	36,638	2,371
Morley, A P	38,365	348
Morley, D	36,197	2,811
Morley, D R	41,552	2,973
Morley, J H	51,363	9,029
Morley, R L	56,132	11,254
Morris, D D A	40,075	2,413
Morris, D M	62,171	3,244
Morris, D P	36,197	2,423
Morris, D W	46,654	
Morris, E V	50,812	6,485
Morris, J R	43,279	2,736
Morris, L J	35,428	
Morris, R A	49,706	843
Morris, U M	35,334	4,067
Morrison, B T	37,496	2,007
Morrison, C G	35,179	1,643
Morrison, C J	35,996	4,677
Morrison, D C	46,335	3,230
Morrison, D J	35,703	5,904
Morrison, D Y	52,163	10,594
Morrison, I A	57,259	6,438
Morrison, L W	43,824	2,453
Morrison, M M	42,201	1,931
Morrison, N B	35,656	3,456
Morrison, P	39,546	1,196
Morrison, S	38,377	775
Morrison, W F	38,614	
Morrogh, M L	36,445	4,122
Morrow, C B	36,197	7,103
Morry, G	37,779	1,515
Morton, B A	65,204	7,108
Morton, D L	48,856	25
Morton, G	38,192	1,782
Morton, V E	54,999	5,389
Mosby, G E	49,162	4,550
Moser, J G	52,807	3,973
Mosher, C	35,028	181
Moss, R K	49,721	414
Mossie, W	37,680	5,330
Mossop, J W	41,275	410
Mottishaw, J E	39,670	1,238
Mottram, W E	37,023	7,559
Mouat, D	43,341	1,649
Mould, R N	40,922	2,317
Mountain, J B	57,969	9,453
Mountenay, S L	42,821	628
Mousseau, G K	38,544	4,664
Mowatt, G M	42,345	
Mowrey, B L	39,599	1,455
Moxon, A L	39,548	1,065
Moy, W W	46,958	1,547
Moyes, E	57,417	7,104
Muckart, A	39,506	4,681
Mueller, E	48,312	1,768
Mueller, G K	38,281	120
Mueller, H	53,966	3,389
Mueller, I	63,322	
Mueller, S A	37,316	1,262
Mugford, M	38,380	1,228
Muir, J A	52,163	7,930
Muir, R J	36,700	849
Muirhead, G	56,149	4,681
Mulcahy, D	44,154	4,015
Mulcaster-Law, H	37,325	
Mulholland, A E	73,958	13,601
Mulholland, E B	35,121	
Mullan, J C	38,264	19,073
Mullan, R P	36,759	652
Mullane, J F	48,480	5,504
Mullaney, J D	35,014	213
Mullaney, R F	61,730	3,312
Mullen, D	41,064	7,690
Muller, G F	40,655	69
Muller, R	49,833	1,679
Mullett, D F	45,577	4,736
Mulligan, R A	67,187	19,535
Mullin, J D	72,154	8,223
Mullins, E J	36,895	1,606
Mullins, G	94,920	34,067
Mullis, L J	36,588	2,212
Mulrooney, M R	35,073	1,063
Mumford, W L	38,653	
Mundell, W G	38,480	
Mundreon, N D	37,285	1,764
Munich, D G	41,849	2,670
Munn, D J	59,365	11,539
Munn, P L	56,071	2,244
Munn, W D	41,275	3,522

	Salary $	Travel $
Munro, B	36,620	2,843
Munro, G D	43,623	7,249
Munro, G J	63,090	7,652
Munro, M	59,002	8,988
Munro, R A	72,206	1,053
Munro, S E	59,352	1,774
Munro, T C	40,892	1,329
Munro, W T	46,074	8,498
Munton, D	41,478	18,936
Munzer, R M	39,541	498
Murawsky, K	42,832	523
Murchie, D K	43,048	718
Murdoch, I W	51,251	62
Murdoch, R P	52,408	1,414
Murdock, G R	39,714	585
Murdock, J	41,738	
Murdock, J	35,166	15,112
Murgatroyd, M K	36,301	
Murkin, S D	39,942	3,605
Murphy, A R	38,653	13,676
Murphy, B C	43,960	275
Murphy, D M	35,099	308
Murphy, J	40,688	3,754
Murphy, J C	37,204	3,669
Murphy, K F	46,450	
Murphy, P	38,890	2,903
Murphy, S P	35,074	386
Murphy, T K	37,818	4,468
Murray, A	35,785	
Murray, A D	35,028	859
Murray, D J	57,889	10,071
Murray, D J	38,653	876
Murray, E E	66,377	2,643
Murray, E T	44,660	5,415
Murray, H J	50,697	3,216
Murray, L P	41,509	1,544
Murray, R A	42,241	3,082
Murray, S	52,490	
Murray, S E	40,413	4,151
Murtha, M F	50,259	15,929
Murthi, J N	48,591	1,369
Musaph, L P	42,915	7,806
Musclow, A F	35,648	
Musgrave, R G	35,793	
Mussellam, J D	36,194	2,551
Mussio, J J	72,450	8,386
Mustard, M	37,392	1,370
Muxlow, K L	35,039	3,117
Myers, A W K	48,471	4,217
Myers, B A	36,658	3,082
Myers, E R	40,789	1,780
Myers, F W	45,982	1,409
Myers, H E	36,085	581
Myers, L	35,309	1,288
Myers, R J	62,171	7,908
Myers, S J	39,646	3,617
Nadarajan, V	39,942	162
Nadeau, E F	54,007	4,235
Nagasaka, H H	39,503	
Nagel, C	44,928	5,902
Nagorsen, D W	36,613	2,662
Nagpal, N K	52,326	1,723
Nagy, A L	45,273	610
Nagy, G P	52,356	3,306
Nair, S	38,512	9
Nakamura, J N	41,803	1,799
Nakashima, F	35,666	159
Nakashoji, D	38,159	1,825
Nakatsu, D T	49,432	5,661
Nakatsuka, G M	37,984	2,085
Napper, D J	43,216	849
Narayan, F B	35,653	
Nardi, R A M	39,706	225
Narver, D W	65,696	10,429
Nash, E	55,730	8,344
Nash, J T	40,219	3,221
Nash, M	54,400	294
Nash, O	43,262	670
Nash, P	38,132	2,175
Nash, W J	40,282	368
Naspleda, L F	42,544	
Nastili, L	39,967	
Natsuhara, R K	48,992	2,780
Neagele, G F	38,664	1,806
Neal, B	74,117	5,262
Neary, K J	36,197	1,799
Neave, M V	40,731	168
Nedoborski, J W	45,630	1,361
Nedokus, E	52,263	3,493

	Salary $	Travel $
Needham, J	49,144	
Neer, K H	41,134	755
Neff, T	38,399	
Negraeff, J	51,655	5,139
Negrin, R G	52,757	232
Neighbor, H W	41,088	2,031
Neigum, M	39,259	11,505
Neil, T O	40,154	407
Neilson, G R	42,178	
Neilson, L	38,653	1,132
Nelson, C L	58,458	5,076
Nelson, D	45,546	19
Nelson, D A	38,653	1,348
Nelson, D L	36,554	204
Nelson, G J	36,737	442
Nelson, H E B	41,490	2,622
Nelson, I	44,633	4,708
Nelson, J M	53,781	14,103
Nelson, K A	48,659	13,596
Nelson, L W	37,837	408
Nemeth, J	50,799	3,947
Nerman, J	38,134	
Neros, W O	54,007	1,203
Nesbit, D P	35,517	1,105
Nesbitt-Porter, H H	56,525	2,538
Nesting, N T	38,161	8,610
Netter-Hodge, D R	36,197	2,638
Neufeld, A E	77,978	7,652
Neufeld, B L	37,817	2,169
Neufeld, R H	38,982	6,910
Neuman, R H	41,275	2,244
Neumann, E	36,414	431
Neville, L M	38,936	3,950
Neville, R W	38,660	2,234
Nevin, S B	35,087	1,087
Newall, D R	52,437	1,504
Newall, M E	38,686	223
Newberry, J F	72,421	25,446
Newburg, W C	35,658	164
Newby, A K	71,031	2,703
Newcomb, A J	36,527	1,383
Newcombe, C P	41,275	2,808
Newcombe, M E	35,157	
Newhouse, J R	47,700	13,249
Newland, N A	36,423	
Newman, K J	39,928	
Newman, R	43,956	
Newman, R E	52,163	2,529
Newman, W E J	42,284	
Newman, W H	42,582	1,606
Newport, G C	35,681	1,223
Newroth, P R	54,011	4,319
Newsome, G A	41,691	1,208
Newsome, T	44,615	4,093
Newson, L M	57,579	652
Newton, B D	35,510	11,555
Newton, D J	39,942	452
Newton, M	69,986	4,172
Newton, P	53,058	2,906
Newton, R M	45,938	99
Newton, T E	39,942	2,680
Nezil, B C	37,818	2,123
Ng, S	38,653	3,404
Ng, T L T	45,645	4,955
Ngai, J W	45,273	1,810
Ngo, S W K	51,546	3,753
Nicholls, D R	46,085	3,561
Nicholls, E	48,895	524
Nicholls, G M	49,525	6,638
Nicholls, M	60,403	2,384
Nicholls, W W	36,886	786
Nichols, G H	57,478	7,417
Nichols, R W	50,463	6,102
Nicholson, A	48,921	7,812
Nicholson, E A	46,052	4,473
Nicholson, G A	35,306	
Nicholson, M	38,903	16,304
Nicholson, P G	46,818	1,317
Nickel, R A	57,092	8,300
Nickel, S G	44,370	1,692
Nickel, V	35,028	2,397
Nicoletti, R	49,670	5,313
Nicoll, J M	54,007	11,154
Niedermayer, R	35,529	8,705
Niehaus, B E	43,290	6,703
Nielsen, J H	47,049	9
Niemann, A	35,792	164
Niemann, T	53,458	4,127
Niezen, A H	40,248	411

	Salary $	Travel $
Nijman, R A	72,537	2,157
Nilsen, D L	57,405	4,060
Nilsson, K A	35,028	874
Nimmo, D W	40,910	369
Nivison, C J	37,455	1,279
Nixon, P	35,838	1,290
Noble, C R	35,052	3,524
Noble, W B	49,757	6,484
Nock, M	56,224	7,531
Noel, S	48,168	3,659
Noga, D J	39,497	369
Nontell, K D	44,015	7,297
Nordh, C	35,110	290
Nordin, H S	49,100	90
Nordin, R N	45,546	1,926
Nordstrom, W N	51,386	9,369
Norish, W T	37,839	1,700
Norman, B R	36,425	2,422
Norman, P	38,352	6,941
Norman, P J	59,201	6,683
Norman, V J	40,748	7,359
Norman, W I	40,453	1,356
Norquay, A R	39,540	1,657
Norris, B D	38,485	717
Norris, D J	44,822	11,487
Norris, G	41,277	6,635
Norrish, R W	41,275	4,386
Norsworthy, T J	40,133	7,075
Northcott, J E	36,065	511
Northgraves, C D	36,858	1,501
Northover, P J	60,120	8,274
Northup, J A	35,951	271
Norton, W E	64,118	11,065
Novak, A	35,169	71
Nowlan, D L	37,316	
Nowotniak, E F	42,652	876
Nugent, A	38,218	640
Numan, W H	36,861	538
Nunez, J I	39,964	4,313
Nurse, R S	36,987	
Nuszdorfer, F C	55,687	4,969
Nuttall, G	62,248	10,047
Nyberg, J B	55,611	7,278
Nygaard, K	52,867	4,487
Nyland, D	62,538	9,566
Nymark, W	60,358	176
Nyst, H	55,698	2,943
O'Brien, J J	53,376	2,568
O'Brien, R F	36,197	1,096
O'Bryan, A L	39,942	9,487
O'Bryan, J P	35,748	1,022
O'Byrne, J R	55,567	3,923
O'Byrne, M J E	43,082	498
O'Connor, E	36,688	93
O'Connor, J A	36,651	1,842
O'Connor, K D	46,098	275
O'Dette, L E J	38,977	1,964
O'Gorman, A J	40,085	25
O'Gorman, D K P	65,562	5,189
O'Hare, J L	52,295	10,395
O'Keeffe, D J	41,984	4,207
O'Neill, D	39,301	129
O'Neill, D	64,034	10,044
O'Neill, M E	50,864	10,111
O'Neill, N D	52,730	1,116
O'Shea, L J	60,316	718
O'Toole, S D	36,108	2,247
Oakley, B T J	51,888	1,219
Oates, M L	38,556	2,468
Obedkoff, W	52,174	1,465
Oberheide, R	53,132	18
Oconnell, R D	37,925	1,623
Odenbach, R J	57,272	12,411
Odermatt, W J	45,578	2,185
Odiorne, A A	38,653	907
Odowichuk, M W	47,365	2,395
Offer, M S	36,066	2,430
Offerhaus, R M	42,652	11,191
Ogden, W L	46,269	3,646
Ogilvie, R T	38,306	1,717
Ohata, E M	38,458	1,752
Ohlemann, K P	48,983	2,114
Ohlhausen, K L	39,942	2,856
Ohlhausen, L B	38,449	6,316
Ohlmann, L J	67,183	14,091
Okros, R D	53,276	
Olafsen, R W	39,942	
Olafson, J W	40,585	4,510
Oldham, G E	57,196	3,405

	Salary $	Travel $
Olender, V V	37,889	2,518
Olesiejuk, S E	41,616	2,443
Oliver, A L	45,273	10,081
Oliver, B J	43,960	2,034
Oliver, D L	57,749	2,117
Oliver, D W	49,818	827
Oliver, G G	35,028	2,822
Oliver, H G	40,207	
Oliver, M F	55,055	3,525
Oliynyk, R T	36,495	1,737
Olmstead, J R	68,186	238
Olsen, G	59,224	12,408
Olsen, J B	51,618	703
Olsen, R	39,155	2,538
Olson, D A	36,588	11,596
Olson, F	35,916	
Olson, J W	43,960	2,508
Olson, L J	46,589	1,728
Olson, L L	46,074	3,806
Olson, M D	43,069	17,817
Oman, R T	45,879	
Omstead, G	46,620	5,675
Omule, S A Y	55,927	6,054
Ong, A	36,197	5,824
Onishko, P J	37,895	182
Opal, E S	58,493	8,463
Ormrod, D J	51,618	3,576
Orr, G I	36,658	332
Orr, J	35,330	5,956
Orr, M	37,791	1,100
Orr, T P Dr	84,024	7,884
Ortis, C G	36,864	10,361
Orton, A	36,057	
Osberg, P M	44,624	6,416
Osborne, A	51,281	1,021
Osborne, A M	43,076	348
Osborne, C R	47,752	1,351
Osen, S E	35,547	873
Osland, R E	57,414	7,499
Oslund, K E	36,585	287
Osoko, M D	35,028	92
Ostashek, G N	54,246	761
Ostby, R T	57,206	2,743
Ostergaard, P	59,296	13,984
Ostermeier, J R	43,120	
Ostraas, A	36,376	1,217
Oswald, D L	62,045	7,987
Otchere-Boateng, J	52,115	7,936
Otke, A B	46,585	2,114
Ottens, R	38,804	4,894
Otto, J	35,901	
Ouellet, L	44,743	2,563
Ouellette, M	42,002	9,225
Oulton, D J	38,653	3,009
Ovanin, T K	43,575	324
Overholt, G M	40,164	3,203
Owen, C F	37,405	1,196
Owen, L J	51,633	4,683
Owen, P H	69,569	6,259
Owen, T	39,942	3,938
Owens, C A	36,821	1,046
Owens, E J	36,279	9,062
Owens, J	48,342	1,302
Owens, L E	41,332	3,827
Owsiacki, G	35,485	317
Owsianski, E W	66,896	7,802
Oxland, T H	64,843	4,017
Ozawa, Y	52,102	2,472
Ozeer, S H	36,658	2,699
Ozeroff, C W	36,197	3,214
Paddon, G L	38,026	8,087
Padmore, D	37,860	1,512
Padmore, T C	64,980	23,079
Page, P	38,235	1,355
Page, R E	41,535	1,128
Paget, G D	64,253	11,661
Paige, R J	51,638	5,175
Paine, B J	38,868	4,132
Paine, J C	49,751	2,579
Painter, R	62,268	4,655
Painter, R A	36,753	3,538
Pakrastins, A	50,510	1,812
Palechek, N P	52,347	1,941
Pallan, P	78,489	15,647
Palm, P E	51,512	8,669
Palmer, E	36,658	1,502
Palmer, F G	41,021	67
Palmer, J	43,041	176
Palmer, K G	36,111	2,225

	Salary $	Travel $
Palmer, M A	41,275	988
Palmer, M W	36,197	
Paloposki, G W	36,515	3,498
Pamplin, G B	52,108	5,317
Pang, S	42,854	4,624
Pangka, F	42,080	
Panteleyev, A	55,942	3,429
Panter, C G	48,220	12,502
Panter, R R	47,844	1,466
Pape, D M	38,558	15,717
Paranjpe, M A	44,028	1,048
Parent, P E	37,885	2,357
Parenteau, R G	35,332	58
Parenteau, S	36,197	2,741
Parfitt, D B	76,615	12,292
Pargee, G E	36,317	821
Parke, G A	49,262	514
Parke, R A	37,405	716
Parker, A	37,405	3,390
Parker, C A	46,176	4,818
Parker, C C	35,990	2,298
Parker, D E	36,313	718
Parker, D N	36,197	
Parker, D N	37,207	1,584
Parker, D R	38,516	
Parker, D R	46,862	5,344
Parker, G I	44,264	5,329
Parker, J G	50,040	2,726
Parker, P L	36,180	
Parker, R J	59,684	11,149
Parker, W G	39,796	2,520
Parkes, D R	64,876	6,484
Parkin, M L	36,111	2,050
Parkinson, E A	45,546	3,884
Parkinson, J	43,269	4,117
Parkinson, W	44,248	10,642
Parks, R E	50,845	7,286
Parkyn, J H	51,331	3,533
Parminter, J V	45,273	7,734
Parnell, G G	50,088	4,500
Parrish, R	40,717	
Parry, N H	43,548	3,792
Parsons, D C	53,495	15,802
Parsons, D R	57,248	3,072
Parsons, J E	45,273	2,095
Parsons, P A	36,983	2,049
Partel, H	35,514	1,784
Partington, N C	35,838	3,299
Parton, L	36,641	
Pashnik, P A	57,551	9,029
Pasicnyk, V	55,409	6,206
Pastor, R A	43,997	11,153
Pastorek, J L	53,362	3,093
Patch, S	38,490	2,577
Paterson, D B	39,942	111
Paterson, G A	43,895	2,320
Paterson, K I	39,942	3,320
Paterson, R E	36,157	3,665
Paterson, R W	39,249	34
Pathak, R	38,574	
Paton, A D	35,267	1,961
Patten, B K	46,419	2,089
Pattenden, F A	37,252	26
Patterson, B L	41,948	8,824
Patterson, D	47,109	3,159
Patterson, G E	42,407	2,334
Patterson, G P	45,271	1,486
Patterson, L T	49,109	14,103
Patterson, M M	42,208	
Patterson, R A	57,878	6,575
Patterson, S	37,782	
Pattie, L G	44,769	886
Pattison, D B	46,087	876
Pattison, S H	36,227	2,643
Patton, D M	38,962	684
Patton, G K	50,106	
Paul, A D	39,881	166
Paul, M A	36,846	3,470
Paul, N J	61,789	4,691
Paul, T A	35,028	2,378
Paull, G W	53,634	9,668
Pauloski, L J	40,478	3,406
Paulson, L M	50,684	4,362
Paulson, S	36,702	3,887
Paulson, S G	47,555	2,981
Pavan, F H	40,364	3,418
Pavlick, L E	36,197	3,392
Pawson, R M	38,684	1,925
Paxton-Mann, A	65,915	2,777
Payne, G C	66,861	19,191
Payne, S	39,028	1,487
Payne, W	37,614	2,157
Paynter, J A	37,810	3,294
Paynter, J P	39,350	1,101
Peachman, J A	38,821	8,101
Peacock, M L	35,028	707
Pearce, A L	36,197	1,481
Pearce, B J I	35,582	378
Pearce, B W	41,923	3,075
Pearce, D B	37,874	1,093
Pearce, D G	72,514	20,534
Pearce, J J	36,370	524
Pearce, N C	35,224	1,400
Pearce, W A	76,615	17,301
Pearcy, B	48,983	1,963
Pearson, C M	36,808	1,417
Pearson, K M	39,942	4,942
Pearson, R A	39,949	356
Pearson, R J	39,889	
Pearson, R L	53,026	14,445
Pearson, W S	54,901	7,703
Peatt, A D	35,028	2,091
Pechnik, W E	41,114	
Peck, D N	45,389	3,855
Peck, T C	37,733	2,012
Peckham, A M	35,018	4,833
Peden, A E	41,690	2,795
Peden, B D	35,177	412
Pedersen, C C	37,464	
Pedersen, L	60,351	8,925
Pedersen, R A	44,576	76
Pederson, A L	38,272	
Pederson, R G	37,405	479
Pedneault, H V	39,419	4,910
Peebles, J A	55,507	5,022
Peet, D H	49,241	3,936
Pehlke, W E	36,474	7,114
Peitzsche, L A	40,192	1,297
Pelchat, M K	49,548	1,776
Peligal, M	35,595	2,428
Pellatt, R J	57,771	806
Pellerin, W R	38,638	548
Pelles, E H	42,374	33
Pelling, R	36,866	1,143
Pemble, D W	42,511	1,856
Pendergast, B A	49,453	3,151
Pendergast, L J	39,942	980
Pendergast, W K	57,595	11,381
Pendl, F T	50,419	7,505
Pendleton, E	38,344	
Pendleton, S A	36,507	630
Pengelly, E R	38,653	3,374
Penman, W D	42,652	
Penner, B P	36,946	
Penner, G W	51,911	7,985
Penner, R	56,417	15,044
Penner, R J	53,200	3,005
Penner, R K	38,653	
Penny, B	47,379	4,346
Penrose, M L	36,220	16
Pentland, J E	36,374	
Pentland, R D	42,949	1,302
Peppler, J C	47,426	7,891
Perchie, R W	46,136	3,352
Percival, D W	44,611	4,420
Percival, L R	39,796	6,304
Pereira, C	37,764	1,875
Pereira, C C H	38,118	
Perepelkin, B C	64,990	3,400
Pereverzoff, S A	57,505	5,678
Perkins, G L	37,072	782
Perkins, P	48,696	5,314
Perkins, R W	48,594	2,032
Perras, J J	51,438	355
Perrett, R B	40,819	793
Perrin, C J	35,594	
Perrin, D J	72,937	21,545
Perrin, R	43,914	2,891
Perron, R A	54,065	22,261
Perry, B H	35,422	1,885
Perry, B R	35,256	
Perry, D R	35,644	1,637
Perry, J L	50,079	6,377
Perry, R F	42,959	949
Perry, R J	36,624	
Perry, R S	36,500	1,540
Persinger, A M	48,225	
Peschke, B	41,202	7,996
Petch, L M	43,914	2,876
Peter, E C	47,194	3,550
Peter, T H	63,112	9,777
Peters, G A	43,496	3,534
Peters, H	35,537	1,114
Peters, J D	35,028	9
Peters, J I	42,175	
Peters, N	52,292	2,335
Peters, T H	35,028	631
Peters, T K	46,394	319
Peters, W G	46,903	531
Peters, W J	35,071	1,176
Peters, W S	51,916	2,646
Petersen, O J L	42,652	132
Petersen, P	35,726	882
Peterson, C A	37,798	5,754
Peterson, C J	44,234	5,652
Peterson, D G	49,097	11,030
Peterson, D H	36,085	
Peterson, E	48,686	302
Peterson, J D	47,308	3,358
Peterson, K G	43,451	2,642
Peterson, L	35,268	2,439
Peterson, M E	39,565	6,230
Peterson, R E	38,329	6,786
Peterson, R J T	56,008	934
Peterson, T N	58,857	13,979
Petho, B L L	47,969	5,278
Pethybridge, J L	45,273	3,664
Petrar, B J	37,313	3,381
Petrie, M A	67,071	3,875
Petrie, R J	39,858	312
Petrie, R W	36,412	1,436
Pettersen, T	37,405	6,733
Pettigrew, K B	42,080	4,099
Pettit, D	56,714	1,316
Pettit, R W	57,775	1,386
Petty, A J	45,680	1,122
Pfannenschmidt, H W	39,022	3,720
Pfeifer, M	38,584	1,901
Pfeifer, M B	36,778	99
Pfeiffer, R R	39,541	2,880
Pflanz, O H	49,733	1,938
Pfliger, D A	41,763	8,133
Phalen, R D	35,784	717
Phalen, W A	36,868	3,091
Phaneuf, P	51,568	548
Phare, C L	37,431	159
Phelan, C E	38,634	254
Phelan, W G	43,844	543
Phelps, D E	41,275	3,010
Phelps, K	37,511	1,728
Philbrook, H H	39,907	3,850
Philion, J J	41,516	353
Philip, H G	50,791	4,952
Phillion, R M	49,588	5,078
Phillips, A E	36,719	679
Phillips, A G	42,075	3,439
Phillips, B	56,008	2,295
Phillips, D	49,579	619
Phillips, G	37,155	4,000
Phillips, J	61,944	12,293
Phillips, J F	48,846	3,849
Phillips, J H	42,183	310
Phillips, K W	38,652	1,203
Phillips, N	40,605	1,939
Phillips, R C	38,653	9,219
Phillips, W K F	36,197	3,403
Philp, J H	36,206	6,728
Philpott, D C	44,839	3,024
Phipps, A O	46,316	2,791
Picard, R A	44,467	196
Pickerell, R C	39,942	4,746
Pickering, A	60,139	176
Pickering, B	43,095	4,340
Pickering, J R	57,775	1,957
Pickering, K A	38,653	7,632
Pickering, M R	38,653	1,689
Pickles, F R	47,312	1,203
Pictin, P L	36,761	1,184
Pielak, K L	39,465	1,241
Pierce, D A	36,197	2,931
Pierce, D H	40,116	1,538
Piercy, G N	37,898	
Pietila, J J	39,770	743
Pietraszek, E T	57,775	10,948
Piette, R U	38,529	159
Piffer, N G	35,110	
Pigeau, W P	40,073	8,155

	Salary $	Travel $
Piggin, D J	37,847	458
Pijl, W J	47,365	16,611
Pike, D D J	38,653	1,120
Pike, G E	37,599	805
Pike, S J	46,214	10,046
Pike, W	59,588	393
Pilling, G A	37,506	3,067
Pincombe, R	37,787	168
Pinese, S	47,162	1,031
Pinhey, C	54,819	6,814
Pinkerton, G E	50,961	9,565
Pinsker, W	36,197	11
Pires, B J	40,259	568
Pirnke, M	36,336	47
Pishalski, F	38,374	4,530
Pistell, L A	39,423	
Pitcairn, J	35,802	951
Pitt, W F	39,942	1,195
Pituskin, D	35,028	1,430
Planiden, A D	41,636	9,910
Plant, J E	42,652	3,183
Platt, W	43,536	4,621
Platz, C L	35,299	1,620
Plaxton, D	37,316	1,357
Pleasants, D V	40,143	5,234
Pledge, T S	42,667	3,074
Plewes, R K	40,069	4,565
Plotnikoff, J P	58,009	3,153
Plottel, M J	52,221	2,949
Plunkett, P A	57,775	7,622
Pobran, T T	42,460	3,343
Pocklington, G S	36,399	1,118
Pocock, G I	35,165	102
Podgorenko, L	42,494	2,247
Podgorenko, V A	41,201	983
Poeschek, G L F	42,652	859
Poets, R F	37,839	1,534
Poetsch, H	39,288	
Pogson, W J	61,586	3,409
Pohl, N W	38,569	
Pojar, J J	62,571	10,224
Poje, D A	48,435	2,406
Poland, P T	42,721	230
Polden, A C	35,082	
Polegi, G	36,197	4,363
Pollack, J C	53,616	8,676
Pollard, A R	50,336	4,062
Pollard, J D	47,512	
Pollard, J T	74,407	5,779
Pollard, R F	54,285	1,588
Pollard, W B	38,653	1,697
Pollock, A A	56,709	3,974
Pollock, B L	50,590	8,211
Pollock, S R	38,359	
Polowyk, M	36,180	99
Polsky, S L	51,960	2,335
Polstein, R J	42,788	1,017
Polysou, N	54,299	9,776
Pomajzl, V	45,273	570
Pomeranski, D M	46,649	4,040
Pomerleau, R	52,867	5,117
Pommen, L W	48,979	3,546
Pond, L A	54,086	1,366
Pond, M J	36,460	2,916
Poohachoff, W	53,958	1,793
Poole, G A	49,900	397
Poole, K E	35,412	2,082
Poon, F S H	39,790	1,728
Pope, G F	35,470	
Pope, M D	37,005	294
Pope, R A	52,326	1,773
Pope, W C	35,316	2,553
Popoff, H F	58,266	10,311
Popp, A L	43,192	935
Porcher, J R	42,528	1,907
Porcina, R A	42,652	3,520
Porteous, B C	37,534	2,072
Porteous, D L	51,193	11,690
Porter, B J	37,112	120
Porter, R K	42,109	2,654
Posnikoff, S E	43,797	5,531
Potoma, F S	42,652	2,643
Potter, N L	35,202	3,883
Potter, R E	57,645	4,399
Pottinger, J G	58,966	8,015
Pottinger, R H	39,378	
Potts, W C	36,151	395
Poulos, G J	39,942	618
Poulos, S	72,283	3,148
Poulton, M J	61,372	10,623
Poutney, R G	49,267	11,312
Powell, D F	38,384	282
Powell, G E	49,050	345
Powell, G R	38,653	168
Powell, H G	63,872	10,785
Powell, J A	38,351	486
Powell, J S	56,017	1,803
Powell, N J	45,948	3,319
Power, C G	42,652	4,249
Poznikoff, F F	52,874	5,881
Prasad, M	40,819	
Pratt, K E G	56,069	6,991
Pratt, L A S	43,018	1,373
Pratt, M C	46,366	2,006
Pratt, R	45,135	5,977
Pratt, S D	35,846	1,198
Pratt, W A	55,036	1,742
Praznik, R W	35,733	267
Prelusky, A G	51,242	4,646
Prelypchan, N J	79,127	15,601
Premischook, J O	63,677	4,309
Prentice, N D J	38,030	
Prentice, T A	61,484	12,829
Prentice, W J	48,983	4,684
Preston, D	41,233	591
Preston, F E	36,016	6,162
Preston, G S	37,185	1,330
Preston, J	49,950	4,614
Preston, P J	38,513	736
Preston, R	39,706	204
Preston, T H	37,405	7,827
Preston, T W	38,912	1,846
Preto, V A G	60,605	10,076
Prette, S G	41,728	278
Prevett, D W	62,167	3,976
Prewett, I C	40,357	778
Price, A	40,434	1,830
Price, C B	39,516	2,753
Price, E S	67,195	6,651
Price, G D	58,687	3,978
Price, G R	35,438	1,997
Price, J B	52,326	2,539
Price, J E	40,292	2,240
Price, L D	46,391	2,970
Price, M S	38,635	312
Price, R F B	48,117	2,918
Price, T W	50,093	1,729
Priebatsch, P E	43,914	4,114
Prill, R A	41,696	216
Prime, L A	44,085	1,148
Prinsze, M W	53,526	4,165
Pritchard, C B	37,916	1,170
Pritchard, M	37,350	1,376
Prociuk, J M	36,908	1,075
Procter, D R	39,837	614
Proctor, C	39,819	458
Prodeahl, A	40,141	7,426
Prokop, D M	36,087	510
Prokop, R G	52,910	11,928
Pronk, M B	39,942	
Proskow, K E	35,028	991
Proudfoot, M A	47,486	15,844
Proudfoot, M M	39,623	1,597
Proulx, A M	41,796	343
Prout, D	41,275	1,231
Provencher, H	37,162	819
Proverbs, T B	44,076	9,617
Proznick, A M	36,180	1,029
Proznick, N	42,652	1,206
Prysiaznuik, T	67,145	
Przeczek, J E	44,269	3,191
Ptolemy, R A	41,275	3,401
Pugh, J	38,859	5,979
Puhallo, W P	59,189	4,775
Pullen, P M	45,696	1,738
Puls, R	41,275	340
Pump, J	35,041	
Purcell, D R	49,240	8,510
Purdon, E A	41,653	1,407
Purdon, R E	35,261	1,909
Purdy, D G	41,619	2,001
Purgavie, R	40,144	2,519
Purvis, M D	38,427	7,434
Putrus, K M P	35,028	9
Pye, I	35,842	389
Pyper, J	37,272	9,888
Quail, M E	35,621	2,010
Quan, K F	41,406	
Quaroni, V	49,189	6,140
Quarry, W N	43,538	7,469
Quast, H W	54,545	449
Quee, J	48,074	2,558
Quesnel, A A	39,885	1,338
Quibell, R A	51,518	6,206
Quilter, R L	35,784	2,950
Quin, A L	45,546	4,470
Quinn, A	39,918	8,990
Quinn, J C	39,942	6,890
Quinn, M J	38,216	7,437
Quinn, N	51,628	3,267
Quinn, W A	41,143	6,750
Quinn, W E	42,068	5,568
Quint, S A	38,988	69
Racicot, L P	35,379	5,620
Racine, G	36,781	
Radchenko, G I	45,371	2,305
Radcliff, G R	35,034	1,168
Radford, E	44,319	11,832
Rae, L C	36,197	481
Rae, L I	45,546	4,653
Rae, V M	44,397	3,565
Rafferty, P	67,195	4,105
Rafiq, M	37,872	546
Rafuse, B F	61,567	7,150
Rahim, T	35,614	
Rahtjen, P A	35,178	991
Rai, F M	51,334	1,101
Raine, R J	44,018	5,448
Rajan, A M K	35,937	
Raketti, A F	38,601	
Ralph, E G	36,374	4,909
Ralph, G J	35,644	191
Ralph, R R T	42,652	8,473
Ralston, D E	50,351	7,878
Ralston, R S	38,927	5,375
Ram, S	39,643	
Ramer, D	50,797	2,435
Ramin, J E	44,813	3,788
Ramsay, C J	43,597	81
Ramsay, G	42,652	8,472
Ramsdale, E P	36,308	337
Ramsden, B	37,882	2,004
Ramsey, D J	36,854	6,110
Ramsey, R	39,875	10,857
Ramsfield, D A	35,028	420
Rana, P S	48,542	222
Rand, D	42,456	194
Randall, A D	52,354	3,909
Randall, J J	42,730	320
Randall, S H J	38,653	
Rande, K E	37,974	1,817
Randel, M R	45,167	14,437
Randell, A	60,869	515
Rankel, K	43,323	5,578
Rankin, J M	36,465	896
Ransford, W W	45,072	6,484
Ranson, D	49,477	2,519
Ranson, H R	50,534	278
Ranta, D D	62,084	6,366
Raper, B I	36,673	2,042
Raper, W G	38,699	5,760
Rasmussen, G V	43,754	8,043
Rasmussen, V H	35,272	492
Rassenti, P	36,583	50
Ratcliffe, J V	58,704	3,018
Ratel, A	51,443	5,290
Rathbone, G C	51,306	12,455
Rathbone, P V	43,177	2,264
Rathbone, R J	35,332	
Ratkai, I S	43,902	5,718
Rattray, A	50,891	592
Raven, D A	40,537	2,964
Raven, D J	57,416	2,646
Raven, E J	65,651	699
Ravenstein, K	39,942	5,062
Rawling, G	46,751	1,262
Rawlins, K R	41,830	353
Ray, G E	55,942	2,450
Ray, H V	45,978	2,557
Ray, J E	51,199	4,828
Ray, P C	35,838	790
Rayment, A	35,208	444
Raymond, A M	54,690	5,759
Raymond, G F	45,404	1,850
Rayner, R R	43,866	1,717
Rayner, W K	36,251	5,639
Read, B A	52,040	7,517

	Salary $	Travel $
Read, DVP	44,587	4,720
Read, KG	38,633	2,586
Reader, NG	38,494	
Reading, RJ	40,843	1,882
Reano, DJ	36,180	2,686
Reay, LD	45,084	6,628
Rebagliati, DA	39,622	629
Rebantad, RD	39,314	4,183
Rebkowich, MN	37,316	3,035
Rector, RC	44,390	2,434
Reddin, JL	35,788	6,841
Redding, GJ	46,196	2,727
Redding, ME	56,529	
Redecopp, S	37,642	1,606
Redekopp, EW	41,768	372
Redfern, JP	36,496	782
Redford, D	49,894	5,250
Redford, JW	58,829	7,321
Redman, EC	57,273	4,803
Redmond, CM	38,653	368
Redmond, RJ	39,169	
Redwick, W	68,944	1,540
Redzich, HD	37,309	
Reed, C	52,829	3,551
Reed, GG	42,675	4,122
Reed, J	71,279	
Reed, MR	47,890	1,228
Reedman, DRN	51,845	3,665
Reekie, RA	50,397	95
Rees, AJ	49,101	3,682
Rees, B	36,328	1,648
Reese, J	39,546	753
Reeve, S	37,780	1,203
Reeves, RJ	58,479	7,585
Regan, DJ	35,709	362
Regler, P	37,015	1,676
Reheis, MW	39,472	1,983
Rei, J	36,197	172
Rei, R	37,098	1,431
Reibin, DJ	37,084	1,812
Reich, CDG	40,959	3,173
Reichenback, GH	49,233	8,386
Reid, BJ	39,942	1,915
Reid, CJ	35,069	
Reid, CN	37,018	
Reid, DS	41,434	2,009
Reid, GE	45,546	1,881
Reid, I	40,346	
Reid, JA	40,646	1,060
Reid, JA	43,257	283
Reid, LJ	36,197	744
Reid, P	41,976	
Reid, PA	37,793	1,879
Reid, PD	41,275	6,598
Reid, R	45,089	746
Reid, RA	35,877	5,005
Reid, RH	39,942	1,485
Reid, RT	48,636	3,528
Reid, SM	37,589	2,424
Reid, SP	39,433	8,922
Reid, SP	51,509	1,427
Reilly, MC	67,195	5,104
Reimche, RW	49,921	12,414
Reimer, DL	42,414	727
Reimer, EH	63,335	2,321
Reimer, GA	58,682	9,956
Reimer, LL	36,430	2,949
Reimer, R	38,474	461
Reimer, RJ	54,007	3,782
Reinhart, AM	44,757	16
Reinheimer, DC	36,740	697
Reinhold, C	42,652	191
Reiswig, J	39,716	2,536
Rejman, DF	44,364	2,242
Rekart, ML	88,339	9,399
Reksten, DE	52,163	4,370
Remedios, IA	42,985	936
Rendina, L	37,034	1,023
Rendle, GA	54,288	928
Renner, MA	49,751	
Rennie, LJ	41,742	200
Rennie, PG	41,897	5,120
Rensby, DF	36,864	1,782
Resh, LW	55,927	3,232
Restall, LL	52,130	1,484
Retallack, G	37,720	1,517
Revak, ST	39,171	2,585
Revel, WJ	45,142	10,442
Rewers, IH	35,901	2,120
Reykdal, J	55,178	8,502
Reynier, JA	43,612	795
Reynolds, DL	37,381	
Reynolds, F	35,651	2,160
Reynolds, JM	36,658	2,010
Reynolds, RG	46,422	2,638
Reynolds, S	37,739	4,782
Reynolds, SR	62,336	288
Reznechenko, C	36,274	2,098
Rhebergen, GF	46,112	3,534
Rhodes, DG	66,501	7,138
Rhodes, JW	40,862	
Ricciardi, A	39,942	5,318
Rice, GA	35,346	1,576
Rice, JM	40,819	10,375
Rich, DJ	36,700	5,040
Richards, AG	39,953	3,509
Richards, C	35,479	6,494
Richards, GA	47,375	526
Richards, HM	80,633	10,517
Richards, RG	52,326	3,287
Richards, RP	52,201	2,699
Richardson, D	67,743	8,760
Richardson, DW	52,686	985
Richardson, J	38,653	11,423
Richardson, JA	59,151	10,309
Richardson, KS	47,697	5,045
Richardson, RJ	39,948	3,346
Richardson, SM	37,531	
Riches, MJ	46,583	531
Richkum, RW	41,671	440
Richmond, A	50,660	5,217
Richter, FM	37,306	2,128
Richter, LD	35,678	3,543
Richter, MC	37,641	2,077
Rickerby, JG	36,412	1,150
Ricketts, GA	37,589	7,123
Riddell, IM	36,180	1,254
Riddell, JD	41,726	251
Riddoch, EJ	43,839	5,445
Rideout, A	35,028	114
Ridings, TJ	38,140	3,596
Riedl, NG	37,490	555
Riedler, HM	35,413	1,820
Rikley, BV	52,004	6,958
Riley, JG	39,784	
Ring, JD	45,546	5,398
Ringrose, JH	38,653	2,987
Ringstad, NR	47,273	8,267
Ringwood, PB	56,780	295
Riopel, CR	52,227	695
Riou, AE	53,010	4,907
Rioux, TFA	39,318	243
Ripley, GL	36,658	384
Rippon, RA	36,678	9,730
Risby, SO	47,938	6,186
Rissling, JP	40,069	1,400
Ritchie, LS	36,479	1,733
Ritchie, RS	48,125	315
Rivard, JR	43,118	1,352
Rivard, RA	38,323	505
Rivera, AG	42,074	6,205
Rivers, RW	46,442	1,136
Roadhouse, BC	51,323	565
Roark, TD	41,275	4,099
Robb, DA	52,326	5,393
Robbins, C	35,408	1,076
Robbins, M	47,204	4,737
Robbins, RL	36,812	3,382
Robbins, SL	52,229	6,900
Roberge, LR	41,672	6,365
Roberge, RF	38,544	5,264
Roberts, B	47,923	4,631
Roberts, DA	40,404	514
Roberts, DG	45,546	4,519
Roberts, DW	57,769	11,666
Roberts, E	48,137	6,005
Roberts, EC	39,942	2,828
Roberts, GA	62,118	9,043
Roberts, GH	37,645	
Roberts, M	38,306	658
Roberts, MB	36,314	2,352
Roberts, PHE	64,368	672
Roberts, RB	35,824	
Roberts, RH	65,851	3,625
Roberts, SL	36,183	1,554
Roberts, T	59,100	7,926
Roberts-Taylor, I	37,561	2,623
Rubertsen, C	37,789	1,193
Robertson, AM	39,942	669
Robertson, BG	37,405	3,222
Robertson, BL	37,405	495
Robertson, BW	42,546	2,422
Robertson, DN	54,007	4,872
Robertson, DS	37,336	2,036
Robertson, GER	36,169	
Robertson, GR	42,403	
Robertson, IJM	56,525	18,549
Robertson, JC	38,930	3,868
Robertson, JD	41,933	2,686
Robertson, JP	52,419	3,337
Robertson, JS	63,553	8,098
Robertson, JT	39,875	492
Robertson, LM	38,491	10,363
Robertson, LR	38,903	8,214
Robertson, LS	36,180	2,135
Robertson, P	37,316	96
Robertson, RH	36,311	66
Robertson, S	62,524	18,675
Robertson, S	41,301	2,646
Robertson, T	36,911	634
Robin, PW	38,649	
Robins, SA	54,385	5,810
Robinson, BTH	42,333	741
Robinson, CP	35,264	9
Robinson, DA	37,435	40
Robinson, G	39,770	1,613
Robinson, GW	36,197	1,389
Robinson, JH	53,330	186
Robinson, KJ	36,165	1,975
Robinson, M	37,106	
Robinson, PP	47,807	1,942
Robinson, R	39,220	
Robinson, RJ	37,793	7,086
Robitaille, EG	43,453	4,208
Robson, LJ	38,612	186
Rocchini, RJ	54,007	710
Rochon, SM	35,447	872
Rockel, RE	36,197	216
Rockwell, IL	41,373	556
Rockwell, RJ	35,391	2,858
Rodgers, BJ	43,838	2,161
Rodgers, L	37,582	801
Rodney, GL	35,663	98
Rodrigue, R	51,876	3,839
Roe, JR	37,359	1,756
Roemer, HL	42,767	5,105
Roest, BMF	47,445	221
Roest, JB	35,277	1,418
Rogers, BA	37,316	2,043
Rogers, J	36,197	16,840
Rogers, JPI	45,546	10,724
Rogers, P	38,653	168
Rogers, RJ	36,862	1,754
Rogers, WE	41,275	2,047
Rohan, HJ	36,146	2,476
Roland, W	41,275	5,658
Rolf, CA	48,087	1,671
Rolls, BA	36,658	1,793
Rolls, KE	37,713	729
Rolston, GD	43,217	3,022
Romain, WA	44,076	587
Romanow, ML	58,990	2,144
Ronald, WF	35,927	2,178
Ronay, A	47,289	1,919
Rondeau, RJ	50,233	221
Ronneseth, LT	47,335	3,429
Ronse, EJ	48,983	1,599
Rooke, HA	35,753	632
Rooney, EK	46,909	3,560
Roos, RP	38,716	1,870
Rorison, T	36,724	937
Rorstrom, CJ	35,171	147
Rose, AA	39,534	1,702
Rose, DJ	66,976	10,631
Rose, EK	36,153	
Rose, WD	51,626	8,216
Rose, WH	42,080	6,383
Rosenau, BH	35,123	
Rosenberg, RR	51,876	597
Rosettis, MJ	37,877	1,923
Rosin, HF	36,412	1,069
Ross, A	42,665	5,343
Ross, A	45,488	880
Ross, AF	85,210	12,980
Ross, BA	48,179	2,107
Ross, BG	45,370	3,222
Ross, DW	45,546	2,072

	Salary $	Travel $
Ross, G A	35,501	2,761
Ross, G L	36,164	2,874
Ross, I A G	39,796	6,829
Ross, J J	48,835	4,294
Ross, J P	46,769	71
Ross, M A	49,579	404
Ross, M J E	53,057	3,782
Ross, R	36,771	3,816
Ross, S D	59,514	7,055
Ross, S E	35,870	290
Ross, S E	58,966	2,245
Ross-Smith, D G	44,441	843
Rossell, C	36,197	8,115
Rosset, C L	52,725	2,381
Rossiter, F B	36,818	
Rossmo, M R	40,143	443
Roth, V J	37,405	4,772
Rothenberg, R G	49,564	
Rothery, E F	36,412	2,931
Rothwell, J	37,344	
Roueche, K L	41,275	8,367
Round, R P D	59,684	3,460
Roundhill, J	35,814	543
Rounds, R	45,546	5,482
Rouse, B A	35,079	
Routledge, R W	45,546	3,257
Rowe, A	38,597	1,293
Rowe, B E	35,956	1,544
Rowe, D J	36,699	13,821
Rowe, G A	48,862	1,787
Rowe, G D	36,197	2,845
Rowe, K R	35,922	3,671
Rowe, L	41,289	1,307
Rowles, C G	35,028	
Rowlett, G A	36,658	2,363
Rowley, A J	60,808	559
Rowling, J W	49,052	1,336
Roy, P G	44,906	9,253
Rozell, D F B	38,911	2,507
Rubidge, N A	64,507	15,448
Rubner, D B	35,393	2,410
Rucki, J	48,422	2,694
Ruffell, R G	41,967	819
Ruffy, C M	48,373	1,105
Ruhl, D	55,681	8,865
Rullens, D J	39,942	-
Rumpel, J A	37,684	8,501
Rundle, G R	48,733	1,706
Runnalls, G S	42,109	847
Rupp, H D	36,489	
Rusch, L J	35,450	2,080
Rush, J M	41,628	1,732
Rushworth, D M	49,157	7,922
Rusi, E J	53,064	872
Ruskin, A	45,500	
Rusko, R	41,793	
Rusnak, M	62,260	
Russell, D J	47,756	3,835
Russell, D V	36,129	135
Russell, D W R	52,266	5,826
Russell, H A	40,921	
Russell, I F	38,656	4,376
Russell, L G	54,832	1,493
Russell, P G	50,739	820
Russell, R A	40,742	2,870
Russell, R J	45,546	203
Russell, R W	40,131	4,195
Russell, S A	60,518	5,468
Russell, S G	37,003	4,605
Russell, T	36,435	525
Russell, T	62,171	10,142
Rutherford, D T	37,663	3,180
Rutherford, L S	38,169	1,280
Rutherford, M H	44,389	1,321
Rutkauskas, L	45,630	508
Rutledge, G C	42,449	4,015
Rutledge, T D	35,410	
Rutledge, T D P	35,337	
Ryan, C T	36,197	526
Ryan, E J	56,327	2,105
Ryan, H A	39,942	1,040
Ryan, J W	37,390	
Ryan, P	37,587	6,933
Ryckman, J M	36,603	4,165
Ryder, A C	36,472	332
Rye, D	38,225	
Rygh, P R F	38,934	345
Sabyan, R J	45,900	4,361
Sacilotto, T	35,126	
Sackett, N E	37,721	486
Sadar, E	55,840	6,891
Sadler, B A	61,478	14,771
Sadler, E A	44,647	4,800
Sadler, F M	49,179	2,062
Sadler, L A	38,547	754
Sadoway, K L	35,028	1,047
Sage, G D	35,717	193
Sahota, G S	56,741	14,407
Sahota, S S	53,848	7,253
Sailes, P	39,234	4,638
Saladin, E	38,031	420
Salem, M I	38,653	8,092
Salisbury, D M	35,938	2,678
Salmon, C H	46,651	2,476
Salmon, K D	42,880	15
Salt, K	59,178	520
Salter, R A	39,926	2,746
Sam, J	48,954	1,062
Samija, D	35,720	1,303
Samosinski, J	38,653	6,339
Sampson, B	55,258	7,748
Sampson, H J	36,921	4,372
Sampson, M H J	38,325	1,505
Samson, N W	46,476	4,133
Sandell, D J	66,015	674
Sanders, E B	41,627	14,739
Sanders, M J	55,039	3,184
Sanderson, A	61,118	11,870
Sanderson, G L	51,524	4,235
Sanderson, M	36,197	
Sandford, N W	35,028	221
Sandhu, M K	35,985	3
Sandquist, C H	38,653	4,264
Sands, D J	48,979	4,546
Sands, H M F	40,671	3,714
Sandulak, S D	39,942	438
Sandve, G P	52,342	436
Sandvik, H	36,094	916
Sangha, C	35,595	118
Santano, L	42,856	2,703
Santosham, T V	66,084	15,519
Santucci, F	36,619	4,319
Sanzovo, M L	39,384	2,191
Sapergia, M K	40,918	1,805
Sapinsky, L L	37,833	4,624
Sapinsky, S A	36,197	893
Saretsky, J M	42,346	483
Sargent, D D	47,163	5,487
Sargent, D R	54,832	790
Sargent, S H	45,265	2,481
Sargent, S J	39,942	1,739
Sarsiat, D G	47,887	5,189
Sartisohn, W G	38,653	4,549
Sartorio, M L	36,926	
Sasaki, H W	54,007	11,028
Sasaki, R K	40,562	1,889
Satrum, T W	38,653	8,274
Saunders, B P	45,546	4,419
Saunders, R H	38,005	936
Saunders, S E	44,826	1,503
Sauter, D G	35,028	515
Savage, C A	40,256	5,854
Savage, C O R	35,633	1,112
Savage, R A	35,158	1,489
Savinkoff, T	43,516	2,129
Sawatsky, D J	38,620	
Sawatzky, D	38,369	212
Sawatzky, F H	52,202	20,350
Sawatzky, R F	39,710	6,366
Sawayama, G T	66,168	11,982
Sawchuk, D P	42,144	
Sawich, J A	36,450	4,433
Sawoniak, J I	42,652	4,726
Sawracki, E A	36,658	1,710
Saxby, K D	62,633	9,597
Sayers, A B	40,160	6,238
Scale, W M	72,219	4,373
Scaletta, G	40,857	2,294
Scarrow, R C	61,729	4,798
Schacke, S	41,707	7,104
Schafer, D B	37,920	163
Schafer, E W	37,225	3,573
Schaffer, S S	40,115	1,693
Schafthuizen, R J	36,030	777
Scheck, L	35,603	2,209
Scheer, K	37,500	1,192
Scheer, R D	41,275	4,537
Schell, S	35,375	967
Schellenberg, G H	57,338	1,334
Scheltens, J H	35,771	
Schendel, K A	35,632	1,835
Schetterer, R	35,990	
Scheuneman, S E	35,490	9,602
Schick, G	48,444	5,884
Schick, P L	42,222	
Schick, R E	40,574	2,533
Schiefelbein, U	39,451	3,436
Schien, N W	35,181	4,694
Schier, A M	38,527	484
Schiffo, R E	40,653	2,360
Schildroth, J W	54,711	27,322
Schill, G L	36,016	141
Schindel, J	43,839	19,754
Schlitt, S R	35,274	291
Schmautz, K R	39,067	426
Schmid, C	50,447	1,221
Schmidt, F N	50,119	2,963
Schmidt, G W	46,999	2,161
Schmidt, H W	35,438	1,302
Schmidt, J C	41,895	9,016
Schmidt, J S	52,565	12,952
Schmidt, R L	48,376	764
Schmidt, W	45,887	7,477
Schmidt, W E	54,007	1,862
Schmitt, H R	37,075	3,466
Schmitz, W M	57,775	693
Schneider, D	88,839	12,881
Schneider, J K	35,516	3,818
Schneider, R	44,357	673
Schneider, R	48,468	189
Schofield, G R	38,445	20
Schoof, R W	38,522	1,345
Schop, J M	40,327	509
Schornagel, D B	35,526	4,048
Schrader, S A	36,029	531
Schramm, T R	54,285	3,807
Schroeder, D J	41,431	4,200
Schroeter, T G	55,942	12,425
Schubert, B R	45,546	722
Schuler, U B	36,518	335
Schultz, B S	36,197	2,431
Schultz, R D	59,086	9,203
Schultz, R L	37,293	4,615
Schultz, R R	35,633	
Schultze, C G	38,161	2,123
Schulz, E	39,942	6,540
Schulz, M	35,680	3,055
Schulz, N G	53,254	3,001
Schumacher, J E	35,267	225
Schumph, D	41,006	3,002
Schuring, R J	49,602	1,129
Schut, J A	45,810	1,202
Schuyff, J	43,905	3,283
Schwab, D J	37,391	
Schwab, J W	51,170	6,552
Schwab, W	37,409	1,287
Schwartz, P	36,710	617
Schwartzentruber, A	54,384	1,203
Schwarz, H W	65,641	5,568
Schweitzer, D G	53,444	853
Schweizer, E A	35,393	3,749
Schwemler, G M	40,526	3,036
Schwermer, J	40,397	
Scobie, G W	54,490	15,655
Scofield, K J	39,942	6,292
Scott, A	36,181	887
Scott, B R	42,587	9,708
Scott, B W	37,996	1,202
Scott, D A	40,143	1,133
Scott, G R	41,275	1,571
Scott, H	36,127	1,923
Scott, J R	42,311	1,398
Scott, J S	41,198	
Scott, L	41,150	668
Scott, M	49,709	954
Scott, M	37,950	900
Scott, M E E	53,045	6,705
Scott, P	36,309	2,483
Scott, R	43,712	17,101
Scott, R B	35,028	869
Scott, R B	45,971	7,506
Scott, R L	44,239	4,314
Scott, R L	39,130	43
Scott, W R	40,243	
Scribilo, D	51,203	2,055
Scribner, F C	42,652	2,713
Scudder, F J	36,197	420

	Salary $	Travel $
Scuka, A V	39,174	824
Scullion, S A	54,283	10,836
Sealey, E M	58,287	6,465
Seaton, N J	36,820	18,914
Sebastian, D C	41,015	3,538
Sedgwick, J	35,510	3,531
Sedlack, J P	57,730	5,258
See, H	43,239	3,670
Seefeldt, R L	39,967	1,462
Seehagel, D B	41,833	408
Seeley, J R	42,706	
Seelig, P	42,675	18,005
Sehmi, N S	55,492	7,787
Seilis, M E	50,141	2,473
Seip, D R	42,496	4,612
Sekhon, P	48,342	4,635
Selkirk, I M L	50,320	2,155
Seller, L	39,965	1,823
Sellers, W J	36,658	1,838
Sellwood, R J	43,603	589
Selman, J F	37,263	2,132
Selwood, W E	41,275	194
Semenoff, F	41,700	2,145
Semenoff, J	39,374	3,054
Semenoff, P	36,065	3,629
Seminiuk, L J	62,903	941
Semler, D W	45,171	
Senum, S A	43,299	5,553
Sept, E L	53,051	2,818
Sepulveda, A	38,001	768
Sepulveda, M	42,774	1,608
Sera, R A	54,316	7,745
Seran, P S	52,609	1,918
Setzer, L	43,618	43
Severyn, B J	37,931	3,738
Seward, P W	43,588	188
Seward, T L	43,960	
Shah, H N	57,775	1,535
Shamtanis, N	37,935	1,431
Shand, N R	35,989	386
Shantz, C	67,195	14,096
Sharer, J W	36,197	2,449
Sharlow, S	35,076	8
Sharma, S	37,764	
Sharpe, J F	36,197	273
Sharpe, R A	35,686	2,504
Shaw, C	44,076	88
Shaw, C L	50,873	6,353
Shaw, D L	55,858	11,424
Shaw, E A	39,942	3,498
Shaw, M	53,595	6,595
Shaw, M A	38,566	2,872
Shaw, P	38,653	
Shaw, R B	36,931	9,931
Shaw, W C	40,844	880
Shea, C P	38,139	4,011
Shearer, C J	38,557	5,876
Shearer, J E	35,106	689
Shearer, T	36,735	
Shearing, C G	55,764	4,081
Sheehan, H	36,130	660
Sheehy, M	50,665	
Sheldan, T R	54,007	7,811
Sheng, R Q	39,942	
Shepard, L G	35,832	
Shepheard, G	47,689	
Shepherd, A J	35,169	1,366
Shepherd, B G	41,268	2,432
Shepherd, D W	41,766	6,449
Shepherd, K	38,948	1,099
Shepherd, M J	55,521	1,678
Sheppard, J A	46,245	3,792
Sheppard, L	35,289	428
Shera, D M	40,892	3,998
Shera, R M	36,257	768
Shera, W P	45,538	6,476
Sherb, J D	37,405	2,878
Sheremeta, J M	54,894	5,525
Sheridan, R C	48,983	
Sherlock, C L	36,197	1,228
Sherwood, A D	47,385	1,846
Sherwood, P A	38,134	861
Shewchuk, J A	48,606	
Shewchuk, N D	37,034	1,956
Shewchuk, S E	35,068	1,846
Shewchuk, W	35,562	1,388
Shewring, P B	52,633	3,967
Shiach, R S	39,565	236
Shields, B J	43,747	3,664
Shill, B K	45,546	6,039
Shillingford, G E	45,844	3,283
Shilvock, W T	51,496	14,774
Shimizu, R M	46,060	2,201
Shimmin, R L	49,623	5,586
Shinto, M M	56,092	8,550
Shoom, A M	39,902	201
Shoop, M C	57,298	6,064
Short, P J	37,074	610
Shovar, W J	48,319	156
Shrimpton, G M	41,275	7,236
Shuffler, D O	39,942	6,151
Shul, P W	57,535	4,824
Shuter, W	35,166	1,805
Sibbald, E E	35,921	364
Sibley, B R	57,775	2,096
Sickman, J M	38,653	105
Sicotte, D L	40,737	2,901
Sicotte, R G	35,464	438
Siddiqi, S M	57,487	2,113
Sidhu, M	45,115	341
Siebert, R A	36,110	452
Siedlaczek, R	40,638	10,243
Sieffert, B T	57,980	9,841
Siegrist, G W	39,182	3,804
Siemens, E	38,927	99
Siemens, K J	47,124	402
Siemens, L A	39,942	7,100
Siemens, R G	36,785	1,015
Siemens, R M	48,484	3,092
Siemens, S L	43,593	9,100
Siempelkamp, R	37,773	778
Siempelkamp, W E	35,996	
Siggers, K T	35,056	2,102
Sigurdson, L C	52,163	2,894
Sihota, H	35,637	
Sihota, R	35,362	
Siklenka, B J	39,537	10,348
Silbernagel, M P	46,620	
Sillito, D M	60,018	542
Sills, G M	52,250	3,628
Silver, J E	36,998	981
Silver, M R	41,275	204
Silver, R S	52,602	4,281
Silvester, J E	47,967	465
Silvestrini, G J	45,944	2,017
Simister, S	45,384	1,291
Simmonds, A	40,630	466
Simmons, C F	47,560	2,798
Simmons, E A	40,865	
Simmons, R D	38,653	2,426
Simmons, R K	42,460	5,121
Simon, A A	41,983	4,713
Simon, D J	42,652	238
Simons, D T	36,706	52
Simpson, B	49,993	4,062
Simpson, D	36,174	
Simpson, D G	45,546	4,824
Simpson, D R	35,693	
Simpson, G S	35,205	
Simpson, J E	37,854	3,828
Simpson, K B	36,668	118
Simpson, M	38,344	1,668
Simpson, R	38,831	
Simpson, R E	59,523	4,190
Sims, E G	39,184	
Simson, R C	76,615	5,106
Simundic, B J	38,653	2,406
Sinclair, C R	42,652	699
Sinclair, D	42,186	
Sinclair, E G	36,517	2,136
Sinclair, P M	42,652	6,275
Singer, D C	52,498	2,406
Singer, J G	77,345	8,622
Singh, H	74,480	17,185
Singh, S	41,392	1,966
Singleton, H J	69,165	1,055
Sinnemann, W H T	37,405	3,269
Sinton, J E	39,546	
Sirett, B	37,799	152
Sivertson, M	42,224	2,596
Sjoberg, N E	52,210	4,625
Skaalid, V M	54,856	7,560
Skaarup, V A	66,909	5,748
Skakun, A M	38,884	1,013
Skakun, E C	36,374	13,353
Skands, M W	44,332	2,614
Skehor, E P	39,942	191
Skender, L	36,904	
Sketchley, D G	52,526	4,478
Skinner, M T	49,579	2,836
Skogan, A B	39,105	
Skoropada, G P	43,211	
Skrypnek, H A	37,405	6,832
Skulmoski, A L	51,400	21,355
Sky, K O	40,956	1,760
Slack, G C	54,901	4,381
Slack, R	50,252	1,436
Slaco, D	50,454	5,275
Slamp, R W	38,703	480
Slaney, P A	45,546	5,222
Slater, J	50,144	1,039
Slater, S M	36,180	310
Slavens, R D	40,478	3,632
Slett, S A	45,615	
Sloan, M P	61,063	3,359
Sloat, D	57,341	9,036
Slobin, P	37,940	234
Slomba, J G	36,197	2,132
Sluggett, D R	57,552	6,176
Sluggett, L J	40,283	3,586
Slusarczyk, K	53,562	147
Smaill, G E	43,626	1,982
Small, D A	42,689	
Small, W J	54,646	
Smallwood, M J	42,706	11,273
Smart, D K	35,426	11,021
Smart, H	35,766	9,423
Smart, H	39,169	799
Smart, I A	57,775	13,498
Smedley, B H	54,472	4,847
Smiley, J	36,197	2,302
Smirl, R J	35,351	1,659
Smith, A	35,848	
Smith, A	38,335	2,278
Smith, A	39,049	
Smith, A A	36,704	3,367
Smith, A A	37,782	163
Smith, A M	36,047	725
Smith, B	47,028	9,646
Smith, B A	51,472	4,688
Smith, B E	45,505	1,642
Smith, B G	36,509	490
Smith, B G	54,763	1,947
Smith, B J	43,785	1,232
Smith, B T	51,552	3,792
Smith, C	35,028	152
Smith, C D	38,609	10,775
Smith, C J	35,028	
Smith, C L	39,919	7,128
Smith, C W	38,236	3,652
Smith, D	36,111	1,623
Smith, D A	35,930	
Smith, D D	43,725	4,489
Smith, D E	55,927	7,198
Smith, D F	37,053	4,235
Smith, D H	36,522	1,182
Smith, D I	69,881	4,629
Smith, D J	48,638	208
Smith, D R	35,028	1,787
Smith, D W	39,533	
Smith, E J	52,382	5,280
Smith, E M	53,396	2,430
Smith, F S	36,197	7,619
Smith, G	39,942	
Smith, G	37,219	758
Smith, G D	41,877	4,512
Smith, G J	39,075	234
Smith, G O	39,010	13,247
Smith, G R	51,593	
Smith, G W	37,405	2,450
Smith, I C B	60,531	3,824
Smith, I K	39,141	308
Smith, J	56,446	1,016
Smith, J	56,228	1,459
Smith, J C	36,065	13,764
Smith, J C	44,755	4,187
Smith, J H	43,683	3,069
Smith, K A	35,961	4,444
Smith, K G	41,165	5,826
Smith, L	38,653	6,429
Smith, L	46,333	500
Smith, L M	35,587	2,355
Smith, L M	35,098	
Smith, L M	38,107	775
Smith, M	36,399	6,350
Smith, M E	44,929	711
Smith, M J	39,930	1,568

	Salary $	Travel $
Smith, M J	36,089	156
Smith, M M	43,242	704
Smith, N A M	37,988	1,052
Smith, N C J	54,308	4,898
Smith, N D	36,197	
Smith, N E	37,285	1,431
Smith, N L	36,357	402
Smith, P	38,126	1,215
Smith, P A H	40,776	
Smith, P H	41,432	4,700
Smith, P J	38,653	5,657
Smith, P M	35,104	2,516
Smith, R A	51,370	2,810
Smith, R A	41,573	3,520
Smith, R B	52,163	865
Smith, R C	35,245	
Smith, R C	55,713	1,128
Smith, R D	41,799	4,736
Smith, R E	38,262	
Smith, R G	42,049	
Smith, R M	38,263	242
Smith, R R	43,286	3,987
Smith, S E	50,259	3,076
Smith, S R	53,122	1,986
Smith, T	42,796	493
Smith, T R	41,472	1,732
Smith, W	39,397	851
Smith, W F	44,591	828
Smith, W J	36,197	1,501
Smith, W J	39,942	1,682
Smith, W N	43,904	1,713
Smith, W W	39,588	5,887
Smuntan, D A	35,243	905
Smyth, A	36,852	4,297
Smyth, F J	36,198	1,594
Smyth, R K	35,928	5,712
Smyth, W R	72,654	18,007
Smythe, I M	44,287	4,520
Snare, A	39,252	423
Snetsinger, J	57,795	3,594
Snickars, P G	40,256	2,678
Snider, D E	35,028	2,589
Snow, E C	36,695	
Snyman, P	37,203	3,193
Soellner, G G	38,653	910
Soglo, W R	51,817	16,794
Sohun, A R	37,838	
Sokoloski, D J	36,180	
Solberg, W D	42,079	
Soles, D J	37,495	1,619
Soles, E R	41,808	6,602
Soles, I J	57,071	9,708
Solomon, J	46,119	477
Somani, S H	38,653	671
Somers, C A	44,966	8,711
Somerton, A W	40,273	
Sommer, U	50,377	1,891
Sommers, C	36,168	1,881
Sondheim, M W	55,927	6,288
Soneff, K W	45,748	1,724
Soobotin, A	45,546	3,661
Soon, B	42,549	1,875
Soon, D	37,789	1,461
Soon, L	37,121	2,700
Sorban, A L	36,124	78
Sorel, E J	53,779	2,922
Sorensen, R H	51,311	2,594
Sorge, A E	35,667	2,533
Sorin, D G	36,095	1,132
Sorken, L C	49,034	1,600
Sorley, B K	39,157	9,489
Soule, R D	52,151	10,963
Sound, F G	40,248	270
Southey, D	41,274	1,048
Souza, J	40,886	2,621
Spackman, N M J	42,938	14,614
Spahan, H	39,200	1,754
Spalding, J	42,998	2,016
Spalton, E M	44,010	16,010
Spandli, I	55,764	7,641
Spangelo, C R	49,579	2,459
Spangl, C H	43,894	1,639
Sparkes, G B	35,086	
Spear, P B	40,270	727
Spearing, J C	37,242	165
Spearing, R L	36,837	
Specht, A W	36,139	102
Specht, R D	40,551	1,199
Speers, P D	37,224	986
Spelay, E J	37,677	90
Spence, C R	39,025	4,037
Spence, H A	55,581	8,794
Spence, S E	37,847	1,455
Spencer, A I	36,479	351
Spencer, E	68,956	11,032
Spencer, M M	36,518	
Spicer, K E	40,111	1,484
Spielman, D R	38,038	
Spilsbury, R J	43,538	4,412
Spittlehouse, D L	55,429	7,842
Spode, K J	42,862	
Spouler, L J	37,542	
Spragg, R D	39,432	6,819
Sprague, G E	36,197	508
Spring, J W	43,537	5,540
Spring, R A	40,036	3,035
Springman, M S	38,565	2,797
Sproull, H R	42,652	7,534
Spruce, J H	53,884	312
Spurrell, S D	39,714	
Spyksma, R J	43,873	1,096
St Aubin, M	41,275	497
St Denis, R J	66,743	1,088
St Germain, D	45,244	806
St James, D A	35,964	
St Jean, R A	50,399	1,873
St John, S	35,463	158
St Paul-Butler, A	62,440	11,610
St Thomas, D J	45,259	2,943
Stabler, P J	58,311	110
Stables, V F	42,652	2,695
Stack, A M	44,076	1,953
Stackhouse, N R	42,122	201
Staddon, N H	41,275	1,089
Stadey, W	45,155	4,233
Stadler, L J	42,652	1,168
Stadt, E	48,952	731
Stadt, J A	38,649	1,127
Stafford, A	37,116	163
Stagg, G H	38,929	1,631
Stahl, G	58,580	4,039
Stainton, J T	37,676	2,687
Stainton, S L	37,832	3,150
Stall, R	36,747	1,390
Stang, M A	43,213	7,675
Stangeland, D N	45,162	2,218
Stanhope, J R	51,812	1,785
Stanley, A	39,996	
Stanley, D C	60,004	7,460
Stanley-Jones, C V	53,734	12,054
Stanton, P D	41,275	5,230
Stanway, J P	40,862	921
Staples, S	37,034	82
Stapleton, R B	39,942	1,693
Starchuck, K R	43,960	647
Starek, P	44,493	1,486
Stark, G A	41,515	3,724
Stark, P A	61,642	1,143
Starke, D M	42,413	1,437
Start, E	36,658	1,286
Statton, W H	37,405	4,168
Stavdal, W	47,662	449
Stea, R A	56,445	13,843
Stead, D P	57,169	8,414
Stead, W S J	39,947	31
Steadman, B D	41,542	16,338
Steam, G D	36,280	969
Stebbings, T W	36,402	
Stebner, I A	45,546	17
Stech, M D	39,431	1,582
Stedmon, G J	51,779	7,147
Steele, C	35,849	970
Steele, D A	36,540	7,919
Steele, D J	51,082	3,967
Steele, P M	35,179	291
Steele, R W S	39,512	2,072
Steen, O A	44,076	2,482
Stefanson, L M G	35,731	655
Stein, B M	39,999	2,560
Stein, L G	43,186	17,996
Stein, R	39,541	1,523
Steingart, F J	37,699	7
Steinhauer, R	39,130	200
Steinke, L H	39,373	1,345
Steinle, D R	48,490	122
Stelck, R J	40,921	192
Stelmack, D M	39,930	4,415
Stelmaschuk, R D	35,706	529
Stenning, B A	62,903	2,267
Stensaker, G G	44,877	244
Stent, P G	39,624	2,093
Stephen, J A	39,942	2,850
Stephen, J G	44,447	3,405
Stephen, R D	48,644	3,488
Stephen, S M	35,964	462
Stephens, A M	38,011	6,896
Stephenson, C J	49,223	6,072
Stephenson, H W	38,653	1,162
Stephenson, J R	41,999	5,849
Stephenson, N G	35,326	
Stern, E M	38,556	17
Stetski, W L	46,494	4,951
Stevan, R D	36,169	2,669
Stevens, A G	57,194	683
Stevens, B	39,298	507
Stevens, D J	36,964	
Stevens, F G	46,528	256
Stevens, M	36,766	
Stevens, R C	38,556	
Stevens, R J	56,033	6,309
Stevenson, D	35,060	
Stevenson, D G	37,405	1,024
Stevenson, J H	60,968	6,495
Stevenson, J P	56,745	1,798
Stevenson, M	35,028	3,003
Stevenson, M A	38,866	1,539
Stevenson, P G	38,317	1,222
Steventon, J D	45,460	3,333
Stewardson, T L	36,257	2,093
Stewart, A C	41,253	4,295
Stewart, C	38,692	542
Stewart, C G	39,942	86
Stewart, D I	44,529	3,550
Stewart, E J	54,966	6,228
Stewart, G L	46,575	8,643
Stewart, K	36,197	1,554
Stewart, K J	42,611	10,278
Stewart, K R	36,197	7,328
Stewart, L	63,116	12,501
Stewart, L D	39,620	5,723
Stewart, M C	42,363	9,407
Stewart, M N	41,271	2,558
Stewart, R	35,424	1,974
Stewart, R D	44,046	2,052
Stewart, W D	62,171	2,854
Stickney, M R	35,617	2,021
Stigant, C N	52,513	10,402
Stiles, J K	51,397	2,720
Stiles, T A	53,411	1,333
Still, G	58,363	7,593
Still, R	53,190	1,687
Stiller, O F	45,904	724
Stinnett, J M	43,211	659
Stinson, F L	55,340	
Stirling, H F G	37,103	2,527
Stirling, J C	36,479	1,106
Stirling, S	60,904	2,289
Stobbe, B G	70,673	20,798
Stobie, J C	52,381	12,757
Stock, G C	60,207	28,251
Stockdale, W M	40,083	1,685
Stockford, D R	35,345	
Stocks, R M	37,766	2,300
Stockton, P	69,914	10,294
Stoddart, R	49,418	4,095
Stoker, P L	41,454	4,762
Stokes, C M C	42,454	1,282
Stone, A G	35,144	435
Stone, G	55,525	14,196
Stone, J	38,649	
Stone, J A A	36,196	1,430
Stone, K G	40,359	1,359
Stone, M S	55,129	952
Stoneman, S R	50,374	
Stones, L M	55,430	526
Stopper, H	35,000	
Storbakken, L	40,880	3,863
Storey, B D	57,689	7,258
Storey, J R F	41,157	1,197
Storey, R D	38,690	
Storey, R G	42,642	
Storey, W R	36,391	
Storie, L	38,714	982
Storkey, R M	42,274	8,019
Stovold, D	52,284	6,783
Strachan, A	48,032	8,400
Strachan, G A	51,242	6,541

	Salary $	Travel $
Strain, G A	54,503	999
Strain, V M	62,500	3,072
Straiton, D E	37,582	449
Strandlund, T M	36,450	
Strangward, L L	39,709	
Stratton, R W	49,123	6,771
Strecheniuk, S	35,378	378
Stremlaw-Taylor, E	57,209	1,515
Strickland, C	42,723	15,314
Stringer, L J	66,180	7,571
Stringer, L N	36,397	368
Strobl, K J	38,354	876
Strocel, M L	45,402	12
Strodl, B J	42,426	661
Stroh, C	62,480	3,470
Stroh, D	36,159	6,067
Strohmaier, R M	44,240	207
Strom, G B	36,021	1,333
Stromberg, N	41,917	2,586
Strong, R A	45,369	203
Strong, W	36,197	1,161
Strong-Boag, R J	35,618	2,851
Strosher, M	43,403	1,599
Stroup, D	37,836	2,497
Struck, L F	51,170	2,605
Stuart, J A	40,837	5,416
Stuart, K M	37,405	510
Stubbs, S P	38,027	7,603
Stubbs, W G F	47,899	6,186
Stucklberger, E W	49,948	6,890
Sturko, D	57,775	8,106
Sturney, R	36,509	309
Sturrock, I F	46,955	5,575
Stusek, G E	49,911	3,286
Sugimoto, D	36,197	1,784
Sullivan, A M	40,003	10,454
Sullivan, S K	51,558	11,146
Sulyma, D L	35,457	883
Sumislouski, D M	36,764	
Summers, D W	42,320	6,777
Summers, H	37,985	1,599
Summers, T G	36,176	85
Summersgill, W M	49,579	4,646
Sumpter, P N	42,109	6,003
Sumpton, J E	36,197	
Sumpton, J W	37,908	2,678
Sun, M	36,197	3,595
Sunde, L A	45,546	305
Sunderwood, W J	57,230	5,039
Sundquist, L N	39,836	4,083
Sunga, A	36,146	550
Suomi, R W	41,578	2,956
Super, G E	37,177	7,397
Superle, M N	46,935	2,511
Sures, D G	52,605	1,410
Surkes, S	56,297	1,759
Surridge, J R	52,922	296
Sutherland, A M	49,836	18,456
Sutherland, C	52,353	5,464
Sutherland, D G	38,653	1,567
Sutherland, G J	70,852	24,725
Sutherland, G W	55,927	9,701
Sutherland, J D	54,902	12,328
Sutherland, J E	45,248	3,071
Sutherland, J J	39,942	7,327
Sutherland, L	37,863	
Sutherland, L	36,180	1,183
Suttill, D W R	38,653	3,895
Suttill, K J	43,869	
Sutton, D E	36,526	667
Sutton, D W	47,875	685
Sutton, J A	58,522	8,158
Sutton, J K E	40,109	1,607
Suwala, D	58,359	8,354
Suzuki, D H	40,929	
Suzukovich, H D	40,215	21
Svorinic, I	40,327	62
Swaab, S	52,599	388
Swailes, A A	37,735	637
Swain, H D J	38,910	2,302
Swain, L G	52,247	6,061
Swallow, D A	55,533	1,889
Swan, G B	47,508	4,868
Swan, J	42,758	1,291
Swannell, G B	38,653	3,764
Swanson, R J	38,653	2,378
Swanson, V J	53,360	6,257
Sweeney, C M	78,019	2,560
Sweeney, M E	45,579	399
Sweet, J G	36,112	2,268
Sweet, J R	36,450	1,251
Sweeten, J R	54,007	10,698
Swendson, W B	39,942	10,481
Swereda, M A	36,513	1,179
Swetlishoff, P J	38,740	6,982
Swets, R	37,509	8,232
Swiatkiewicz, V J	45,546	952
Swift, G J	47,489	4,113
Swift, R K G	43,057	1,568
Swinney, R E	35,095	562
Switzer, J G	82,219	
Switzer, P J	39,942	3,283
Sydor, M	57,775	4,178
Sykes, C M	44,465	379
Sylvester, O	51,141	7,265
Sylvester, R R	46,302	612
Sylvestre, R	41,275	4,657
Syme, R	59,855	11,320
Symington, P J	46,984	5,029
Symonds, B J	52,073	3,169
Symons, M E	46,263	4,906
Symons, M H	52,574	2,419
Symons, P J W	37,917	
Syssoloff, L I	42,418	974
Syvertsen, J E	36,412	1,102
Szabella, S A	43,434	2,047
Szalay-Swan, M D	51,584	5,254
Szaniszlo, A R	44,405	385
Szczawinski, A	49,534	13,200
Szeto, S L	37,303	
Sziklai, L	41,087	
Szto, W W	42,223	3,431
Tack, M	36,901	3,805
Tadsen, G A	53,010	2,213
Taekema, K	35,219	2,267
Taekema, W G	40,999	2,744
Tait, C W	35,421	5,430
Tait, T M	41,298	819
Takahashi, W	37,038	3,841
Talarico, J E	36,132	1,585
Talarico, S	36,197	5,366
Talas, J	37,701	639
Talbot, A A	48,489	1,322
Talbot, B D	51,249	3,636
Talbot, D J C J	36,698	6,573
Talbot, K M	43,516	2,512
Talbot, M A	38,669	1,257
Talmey, L S	42,052	423
Tan, P T	37,025	
Tannas, D A	52,915	2,140
Tanner, D B	41,778	15
Tanner, M R	54,007	2,302
Tannhauser, R R	49,291	1,086
Tao, S L	54,071	7,585
Taphorn, R B	42,682	7,462
Tarasoff, D W L	41,275	7,166
Tardell, J	47,162	
Tassie, W J	45,546	3,696
Tataryn, W P	45,062	1,799
Tatchell, M G	47,338	10,162
Tate, R B	36,298	191
Taudin-Chabot, P R	52,110	7,124
Tautz, A F	57,687	18,622
Taylor, A G	50,089	1,246
Taylor, B	51,334	1,001
Taylor, B J M	40,771	
Taylor, B N	44,607	3,553
Taylor, B W	40,256	2,536
Taylor, C M	50,387	[illegible]173
Taylor, C M	36,658	[illegible]6
Taylor, D E	47,399	1,348
Taylor, E H	36,197	3,685
Taylor, E M	39,400	948
Taylor, F	54,087	4,651
Taylor, G D	56,132	9,816
Taylor, J C	49,202	8,247
Taylor, J D	36,016	
Taylor, J E	47,142	6,708
Taylor, J M	61,112	5,482
Taylor, M C	42,898	2,139
Taylor, M H	54,601	992
Taylor, M J	40,819	1,384
Taylor, M S	38,126	4,047
Taylor, N	46,580	8,499
Taylor, P G	55,919	9,932
Taylor, P J	36,815	3,798
Taylor, R	38,106	2,060
Taylor, S	40,932	1,367
Taylor, S P	38,084	7,875
Taylor, T O	38,012	2,956
Taylor, T S	35,029	
Taylor, W A	36,219	113
Taylor, W M	51,066	6,530
Tearoe, J F	40,257	5,940
Tearoe, J P	52,280	593
Teeple, A M	37,461	
Tegart, R M	45,273	4,424
Tehara, S S	52,262	4,273
Tekano, W M	46,502	3,124
Telford, A D	57,296	1,578
Telford, J M	38,103	238
Telford, V E P	43,701	516
Telling, R G	35,924	346
Temple, C L	49,163	3,243
Temple, E P	35,028	
Templeman, P N	55,417	824
Templeman, R F	36,407	1,203
Templeton, D J	45,722	
Templeton, J W	44,634	227
Tenove, M	42,913	5,282
Tepper, H	44,592	4,792
Terry, M J E	37,061	1,292
Teskey, J	37,405	742
Tetlow, R	35,053	544
Tetreau, R E	45,829	1,930
Thackray, D G	35,028	1,588
Thambirajah, P A	45,273	2,528
Thatcher, D J	41,420	2,718
Thatcher, W A	41,413	1,122
Therkelsen, E M	36,180	1,491
Theurer, P H	39,246	2,370
Thibeau, J P	40,816	2,040
Thicke, B R	44,651	1,132
Thiel, R H	39,942	363
Thiele, G R	41,275	
Thiessen, F N	48,979	5,872
Thiessen, H	37,827	534
Thimsen, P J	49,685	3,622
Thio, K	54,924	6,295
Thistle, A E	40,969	
Thom, A D	77,054	1,144
Thom, G	36,171	
Thomae, O G	43,682	1,865
Thomas, G L	46,219	5,761
Thomas, K	49,194	396
Thomas, L E	39,574	
Thomas, M A	58,340	574
Thomas, M E	57,481	9,730
Thomas, R A	50,090	597
Thomas, R C	60,212	6,579
Thomassen, A C	36,412	243
Thompson, B G	42,652	8,018
Thompson, C F	52,163	5,289
Thompson, D	61,936	20,500
Thompson, D	44,815	6,153
Thompson, D	38,526	250
Thompson, D H	54,901	5,317
Thompson, D R	37,405	3,656
Thompson, E	46,519	3,744
Thompson, E E	35,639	
Thompson, E R	39,762	13,137
Thompson, F J	58,515	
Thompson, F S	36,823	6,272
Thompson, G E	47,594	4,996
Thompson, H G	42,671	5,494
Thompson, J	62,019	10,727
Thompson, J S	40,002	1,632
Thompson, J W	42,864	166
Thompson, N P	55,668	2,343
Thompson, R J	55,710	765
Thompson, R L	37,716	1,261
Thomson, A D	44,991	187
Thomson, A D	86,105	14,164
Thomson, A M	53,185	2,282
Thomson, B	38,653	908
Thomson, B A	42,581	2,809
Thomson, B L	41,351	1,949
Thomson, D B	48,979	60
Thomson, G E	38,169	24
Thomson, J P	36,180	2,697
Thomson, L	50,493	680
Thomson, M E	44,076	3,619
Thomson, M J	36,494	577
Thomson, M L	40,682	8,116
Thomson, R D	37,561	
Thomson, R T	36,859	3,421
Thorry, L J	51,801	5,098

	Salary $	Travel $
Thorgrimson, S E	36,157	998
Thornber, K	62,578	2,289
Thorneloe, B P	41,315	153
Thorner, E D	38,687	
Thornton, D M	36,898	1,194
Thornton, J L	53,713	7,894
Thornton, J P	41,206	1,217
Thornton, M A	42,173	216
Thornton, R B	35,072	922
Thorp, M H	42,109	5,212
Thorpe, D C	49,548	525
Thorpe, G G	109,721	
Thorpe, J A	36,197	
Thorsen, D E	40,037	2,326
Thorson, H	36,212	
Thorstenson, K D	42,749	91
Thoss, S	35,103	
Thoveson, C A	41,715	505
Thow, R M W	36,523	2,426
Threinen, R H	42,779	5,118
Thrower, J S	46,662	3,171
Thuveson, A	41,849	2,104
Thuveson, G	42,333	738
Thyvold, O M	40,558	5,112
Tibando, L D	37,316	1,865
Tickell, D R	38,029	
Tickner, B H	35,820	529
Tidmarsh, M	46,762	3,620
Tiernan, R P	39,061	2,726
Tierney, R	38,603	6,802
Tigchelaar, J E	61,688	7,056
Tilby, P J	52,853	1,034
Till, B G	35,744	1,472
Tilt, P W	47,059	2,179
Timberlake, A	48,842	7,588
Timbers, G H	50,363	7,205
Timbers, R L	42,677	3,963
Timewell, L J	49,341	2,166
Timms, A A	58,339	1,724
Tin Tun, U	49,936	4,590
Tinant, M E	49,578	76
Tinckler, E	36,180	520
Tindall, D A	54,087	2,152
Tingle, J N	52,326	9,080
Tipper, G K	35,028	3,029
Tippie, D E	40,871	2,092
Tipple, S	36,733	153
Tisdale, J A	37,405	1,888
Tisot, O R	69,459	10,013
Titus, L A	44,624	944
Tivy, R P	44,132	12,555
Tjernstrom, T M	39,842	2,137
Tkachuk, J A	38,476	
Tobin, W	35,028	
Tocher, L E	38,087	3,898
Todd, M R	39,642	2,879
Todd, R A D	35,139	635
Todevic, J E	38,870	3,114
Toews, D A A	49,551	4,855
Toews, L D	42,198	
Toleikis, L	36,430	2,400
Tomey, D C	35,378	3,017
Tomko, L P	42,652	
Tomlinson, D L	41,147	887
Tomlinson, G A	38,992	901
Tomusiak, R F	52,582	8,759
Tones, J A	41,732	2,972
Toney, N C	45,315	2,588
Tong, T T Y	35,028	
Tonkens, S C E	38,035	861
Toop, S O	49,217	1,632
Topalian, P M	50,990	8,847
Tomack, R	41,518	8,580
Torrance, J	51,515	1,676
Torrans, W S	42,652	3,274
Torrison, D A	63,957	1,505
Torvik, D	48,213	9,771
Toth, G G	53,881	2,527
Totten, K H	36,197	8,317
Totten, P L	37,018	1,352
Touchet, D P	38,196	
Toumey, R	47,040	3,303
Towill, K J	38,450	4,377
Townley, D A	36,823	87
Townsend, G M	49,483	6,734
Townsend, G S	53,420	2,835
Townsend, L D	57,695	1,151
Townsend, M K	37,405	1,112
Townsend, P G	37,996	1,932
Townsend, T F	35,028	
Townson, R	37,405	1,088
Tozer, R R	71,936	14,013
Tozer, W A R	54,001	210
Trachuk, G	66,274	11,265
Track, M J	53,005	12,742
Tradewell, E H	41,275	2,940
Travers, O R	49,616	9,073
Traviss, M	39,623	4,273
Trayler, C A	37,932	1,324
Tredger, C D	39,796	2,004
Tree, C	39,767	4,401
Tremblay, D M	37,316	700
Tremblay, M M	36,744	1,493
Tremel, N A	41,275	1,653
Tremere, R L	38,625	
Trenaman, R G	57,562	9,884
Trenholm, B L	52,810	2,742
Trenholm, M G	46,610	4,099
Tresidder, E	40,632	4,312
Tresierra, R L	43,960	75
Trewella, J M	36,111	480
Trigg, D	51,011	
Trimark, K M	37,628	1,541
Trimble, E	42,052	2,207
Trimble, J S	37,276	5,960
Trippell, P	53,856	9,707
Trist, O C	48,983	1,802
Trodd, D V	43,428	940
Troke, B D	38,808	1,972
Trombley, R A	49,228	4,976
Tromp, L K	45,420	6,570
Tronrud, G A	54,298	8,270
Tronsgard, K K	38,282	961
Trott, R L	39,434	
Trottier, A A	48,212	
Trottier, M J	35,512	548
Troughton, A J	39,833	5,752
Trowbridge, R	57,903	8,573
Trowsdale, T C	39,734	133
Truant, E W	37,316	992
Truant, L	57,150	4,337
Truant, R A I	61,726	3,286
Trudeau, R D	36,163	627
Truelson, R L	35,440	1,435
Truesdale, L D	41,287	556
Truesdale, R R	46,057	1,154
Truman, F S	41,154	880
Trumpy, C M	71,518	2,556
Truscott, L A	39,431	643
Truscott, S J	45,546	5,062
Trustham, A A	50,191	8,444
Tsoukalas, L C	51,695	
Tsumura, K	39,796	6,466
Tu, B	49,684	275
Tuck, W J	47,944	1,241
Tucker, E S	62,171	2,038
Tucker, R	50,789	3,009
Tucker, R E	36,197	835
Tunney, D	39,936	9,538
Tuomi, R A	42,314	3,891
Turanski, M	38,311	666
Turick, D V	44,215	3,398
Turley, R	36,798	
Turley, R E	43,455	5,778
Turnbull, J G	52,450	6,901
Turnbull, W G	38,120	1,620
Turner, B	45,546	2,400
Turner, B J	58,128	1,301
Turner, C	43,681	
Turner, C D I	43,510	515
Turner, D C	38,040	5,179
Turner, D V	52,935	4,227
Turner, E J	74,731	4,900
Turner, F L	41,928	1,728
Turner, I	36,919	3,055
Turner, J A	41,910	4,954
Turner, J J	35,344	3,537
Turner, J V	55,236	5,183
Turner, M C	37,641	2,456
Turner, M H	56,916	7,013
Turner, M S	38,597	5,732
Turner, R	55,192	5,693
Turner, R D	44,076	2,857
Turner, R D	49,141	1,006
Turner, R G	48,307	7,647
Turner, W A	56,069	6,493
Turnley, C D	38,813	636
Tuttle, R M	42,652	4,325
Tweedy, J W	40,504	1,176
Twiname, B R	38,461	217
Tymchuk, C A	36,658	4,016
Tymkow, W R	45,479	933
Tyndall, G M	39,145	3,234
Typusiak, W R	38,044	1,569
Tyson, B P	36,949	911
Tyson, E D	58,233	
Tyson, J	37,451	2,609
Tyson, S	36,180	606
Udchic, H V	45,484	908
Uh, S H	43,482	2,087
Ullmann, F G	37,620	1,439
Ulrich, C	40,374	4,636
Umphrey, W L	64,514	12,857
Underhill, D	40,666	1,605
Underhill, K B	36,197	235
Underwood, L G	67,138	11,338
Underwood, R	50,867	6,134
Unrau, L W	43,059	
Unwin, W H	46,042	1,279
Upton, G N	47,936	1,144
Ure, J R	41,685	7,341
Uretsky, J	53,752	8,617
Urlacher, M F	48,643	299
Urquhart, N G	37,823	5,991
Ursel, F	39,449	3,135
Ursel, G R	55,411	1,324
Usborne, B B	39,936	3,916
Usher, J D	75,090	7,866
Utendale, D	36,834	
Utendale, K A	40,077	2,087
Utendale, S S G	41,739	
Uyesugi, S A	49,470	4,238
Vachon, B L	35,215	1,984
Vakil, T F	72,128	3,387
Valentine, R A	39,127	9,572
Valentinuzzi, J A	51,331	3,182
Valk, P G J	54,901	911
Vallance, A M E	48,683	1,348
Van Aggelen, G	51,975	1,476
Van Cleave, L A	39,888	2,962
Van Dalfsen, K B	48,988	2,564
Van Der Burch, G	47,138	3,376
Van Der Gulik, T W	54,210	4,102
Van Der Sande, B L	38,556	5,971
Van Hoof, M J	37,571	4,213
Van Hove, J	37,684	3,302
Van Iersel, A R	68,413	4,833
Van Klaveren, J	35,452	
Van Kleeck, R J	48,064	3,774
Van Niekerk, L	38,177	
Van Oort, B	59,478	5,120
Van Rheenen, P B	68,270	10,963
Van Thienen, F J	39,489	4,356
Van Velzen, W	38,845	2,987
Van Woerden, H	39,546	762
Van Zandwijk, F	36,324	4,768
Van-Apeldoorn, K	52,076	11,812
Van-Barneveld, J W	51,370	4,037
Van-Der horst, W D	53,978	4,063
Van-Der-mark, L G	37,784	686
Van-Dykhuizen, R	40,254	677
Van-Mol, P F	61,726	6,172
Van-Nieuwkerk, J	35,028	2,071
Van-Staalduinen, G	38,280	129
Van-Staalduinen, H	36,320	
Vanbeest, W	46,238	615
Vance, B F	50,180	4,174
Vance, G M	40,881	2,995
Vancise, D M	49,666	1,115
Vanden-Driessche, R	58,308	845
Vandenberg, J A	37,542	8,175
Vandenbergh, J	38,009	762
Vander-Velden, A P	41,058	6,250
Vanderburgh, K	39,800	1,238
Vanderheyden, G	38,029	5,640
Vanderhorst, B A	54,087	12,443
Vanderhorst, C	40,139	3,697
Vanderkwaak, G H	38,719	988
Vanderleeden, G	35,496	927
Vanderlinde, B N	49,844	5,029
Vanderpol, H	42,652	2,897
Vandriesum, R	42,420	
Vandrishe, P D	40,028	105
Vaness, A W	36,379	884
Vanhemmen, C H	41,322	5,583
Vanlerberg, R D	44,603	7,026
Vanloo, D M D	38,117	

	Salary $	Travel $
Vanswieten, G P L	35,352	217
Vantine, L B	40,210	1,873
Varcoe, D E	36,197	730
Varner, D F	37,531	233
Varona, A V	37,813	1,335
Vasilash, R	36,576	
Vatamaniuck, M W	36,047	1,817
Vath, B D	41,275	5,871
Vatkin, B	42,376	791
Vaughan, L A	39,885	4,534
Vaughan-Thomas, T	61,213	12,218
Vayda, J	41,022	
Veit, S	67,462	9,500
Veitch, B W	39,678	1,102
Venables, B	35,297	
Venables, R C	37,405	1,271
Vennema, A	73,104	10
Venos, G	51,655	1,901
Verboven, B I	42,652	11,680
Verdiel, T	35,667	3,023
Vere, P E	40,318	1,110
Vermeer, R	60,998	6,544
Vermiere, L W	35,320	795
Versfelt, W A	42,576	2,637
Verspoor, F	39,796	72
Vertone, C	55,942	3,871
Verwoord, J M	41,275	2,017
Vesey, B J	35,683	
Vessey, C R	36,146	2,483
Vey, K P	36,236	597
Vibe, J B	38,899	4,422
Vicen, F	51,735	1,107
Vickers, D N	49,491	4,758
Vickers, J T	38,279	850
Vickerson, R S	40,694	2,545
Vickery, R B	44,076	795
Vielvoye, J	48,988	8,066
Vikstrom, J D	36,965	473
Vilkos, V V B	41,275	
Villa-Arce, J	52,483	7,302
Vincent, D	36,111	3,087
Vincent, L L	58,424	10,054
Vincent, T E	45,698	2,831
Vinge, R J T	56,576	17,242
Vining, B T J	57,908	
Vinson, A N	37,011	442
Violini, L M	54,087	11,305
Vipond, R W	72,146	11,288
Visentin, P	40,994	5,535
Viszlai, J G	42,274	421
Vitek, F A	48,979	2,752
Vivian, J E	53,765	6,753
Vivian, L E	40,897	423
Vogan, M I L	45,696	3,426
Vogel, A	40,638	6,060
Vogel, L	43,326	5,934
Vogt, H J	56,348	12,501
Vohradsky, W V	55,545	3,939
Vokes, J B	53,940	5,880
Vold, T	52,326	6,560
Volk, F	35,028	572
Volk, H A	42,272	924
Volkers, T E	43,091	7,793
Volpatti, D	45,280	2,933
Von Hagen, H	47,124	6,509
Von Maydell, I	41,877	5,603
Von Schuckmann, S	41,275	5,421
Von Wittgenstein, P	35,047	4,097
Von-Hahn, C P	53,505	7,684
Voss, K	38,216	2,443
Voth, B B	37,863	1,926
Voyer, R J	54,263	3,513
Voynovich, M	42,652	4,709
Vyse, A H	53,226	4,690
Waddell, D A	46,376	977
Waddell, J W	39,515	168
Waddell, P H	39,089	118
Waddell, S B	53,849	4,154
Wadden, E F	35,028	1,125
Wadds, M E	56,354	3,542
Waddy, A	44,838	8,815
Wadey, P J	43,239	1,434
Wagar, L M	62,334	11,172
Wager, W W	42,899	2,914
Waghorn, S J	39,763	2,899
Wagner, G H	42,770	15,334
Wagner, M M	41,409	
Wai, J	49,319	4,855
Wai, W	48,640	1,362
Wain, S	37,098	
Wainwright, E S	45,448	3,996
Wainwright, J R	40,048	547
Waite, K G	55,663	1,868
Wakaruk, O	43,546	5,671
Wakelam, G K	36,733	2,180
Wakelin, J G	40,348	4,991
Walde, D L	43,764	10,535
Walden, K	38,302	1,116
Walders, B A	38,142	2,824
Waldron, S	40,899	1,250
Walisser, B E	61,384	7,472
Walkden, H T	40,053	969
Walker, B	37,226	1,582
Walker, B G	51,675	7,795
Walker, C E	41,716	
Walker, D	45,268	1,927
Walker, D A	55,464	1,890
Walker, D B	36,363	194
Walker, D E	35,183	
Walker, D F L	52,227	4,165
Walker, D G	46,732	7,782
Walker, D G	40,986	184
Walker, D M	39,476	
Walker, E E	58,070	1,466
Walker, F B	42,701	4,467
Walker, H A	61,684	7,339
Walker, J	41,387	5,284
Walker, J H C	65,696	10,173
Walker, M D	52,974	8,346
Walker, N R	40,759	1,483
Walker, P L	39,759	2,295
Walker, R J	45,637	10,037
Walker, S J	35,614	431
Walker, S N	45,843	5,511
Walker, T A	57,517	4,882
Walker, T H	58,356	12,082
Wall, A S	40,508	3,957
Wall, A W	37,214	4,935
Wall, D A	55,845	10,169
Wall, E P	46,156	5,638
Wall, G H	35,215	462
Wall, W A	42,652	1,367
Wallace, B	52,365	8,664
Wallace, D	37,092	1,340
Wallace, D C	37,209	
Wallace, G P	62,171	6,806
Wallace, G P	36,046	62
Wallace, M E	46,694	10,304
Wallace, R A	43,642	2,639
Wallace, R J	42,910	1,064
Wallace, R N	37,383	5,219
Wallach, A A	36,140	2,187
Wallin, A P	49,398	7,923
Wallin, S	47,718	1,516
Wallis, G A	40,409	1,657
Wallis, P	40,619	360
Walls, C S	35,388	
Walmsley, G H	42,850	3,568
Walmsley, R C	36,186	
Walpole, I	51,847	1,224
Walsh, B M E	39,811	739
Walsh, N J	43,920	2,063
Walt, B G	42,806	939
Walter, G F	48,985	8,800
Walter, J B L	36,197	2,608
Walter, J M	36,197	4,098
Walters, A R	40,834	4,455
Walters, D L	43,184	
Walters, E G	43,490	944
Walters, L A	39,917	2,045
Walters, P D	47,719	3,398
Walton, C M	41,068	133
Walton, D G	63,373	4,602
Walton, J R	38,653	
Walton, T G	47,796	571
Walton, T W	43,763	3,121
Wan, B	38,653	7,635
Wan, H S H	61,323	5,155
Wang, C	38,632	1,184
Wang, J	36,669	2,612
Wanless, G R	39,942	2,062
Wanstall, A	71,256	8,102
Warawa, R E	35,991	
Warburton, B E	67,195	15,170
Warburton, R	48,636	4,779
Warburton, W P	48,896	1,357
Ward, B R	41,247	5,273
Ward, D A	42,973	
Ward, D L	44,616	
Ward, G A	54,704	10,256
Ward, J E H	62,223	17,043
Ward, J G	50,146	
Ward, J M	54,196	3,647
Ward, K T	38,516	301
Ward, S	41,757	6,914
Ward, S C	38,075	3,195
Ward, S M	48,947	268
Warden, R W	39,988	8,645
Wardle, J D	37,940	1,327
Wardrop, J R	44,836	5,880
Wardrop, T J	54,007	3,719
Wardy, D E	39,033	1,368
Ware, R M	58,008	1,016
Wargo, R	46,171	3,584
Warhurst, S G	35,192	1,523
Warick, D A	45,434	475
Waring, M A	43,450	5,858
Wark, J R	36,351	439
Warkentin, W J	37,405	1,568
Warner, B	50,166	5,446
Warner, D	53,934	2,792
Warner, I J	36,193	1,274
Warner, J A	44,384	838
Warner, R A	38,920	12,153
Warner, T L	45,297	7,730
Warner, W J	45,918	1,865
Warnock, E	66,037	22,988
Warren, C	35,781	243
Warren, D	38,653	4,012
Warren, K	47,504	649
Warren, K	36,557	2,995
Warren, K B	42,378	761
Warren, M R	52,613	9,691
Warring, E M J	41,390	1,307
Warrington, D W	43,914	1,517
Warrington, G A	54,284	11,627
Warrington, P D	45,546	2,916
Warwick, M	37,789	2,991
Wasmund, G T	38,653	434
Wasylik, S	38,167	2,316
Waterer, S L	41,797	7,844
Waterman, P F	42,391	7,445
Waters, J	42,873	4,332
Waters, L	39,349	1,190
Watkins, M S	37,405	982
Watson, A F	35,520	
Watson, B A	36,188	1,316
Watson, B O	35,787	1,191
Watson, D C	35,629	1,656
Watson, K A	47,517	3,807
Watson, R G	47,403	2,483
Watson, R J	38,066	
Watson, S	37,059	
Watson, T J	36,783	2,659
Watson, T K	51,370	1,715
Watson, W B	37,405	2,122
Watt, C S	82,219	14,070
Watt, G	51,151	2,251
Watt, G T	42,434	487
Watt, R R	36,828	930
Watt, W J	49,434	1,864
Watters, W C	42,652	3,247
Watts, C D	49,369	2,543
Watts, G S	37,461	1,296
Watts, R E	50,633	10,707
Watts, R J	42,934	811
Watts, S	41,829	3,095
Watts, W J	46,074	1,751
Watts, W R	35,202	2,469
Wawryk, R E	46,401	959
Wayne, M	43,097	5,117
Wayne, R O	37,405	3,025
Wayte, J R	60,216	10,848
Wearing, J R	52,326	2,041
Weaver, K W	54,007	3,005
Webb, G C	46,075	8,027
Webb, M L	78,214	6,913
Webb, R D	39,640	906
Webb, R E	46,334	1,242
Webb, S J	36,629	11,227
Webber, B	37,021	
Webber, C	39,952	536
Webber, G	40,545	3,067
Webber, J E	52,417	863
Webber, R A	45,931	1,099
Webber, R C J	62,578	2,606
Webber, T	35,028	964

	Salary $	Travel $
Weber, G A	61,427	215
Weber, L H	40,336	4,563
Weber, W C	51,211	3,811
Webster, B L	37,405	8,384
Webster, E A	35,727	730
Webster, I C L	39,736	3,634
Webster, L	38,649	
Webster, M R	60,219	18,529
Webster, W A	38,559	489
Weckwerth, M A	40,146	819
Wedell, E R	40,023	304
Weeteringen, L	39,975	2,079
Wegelin, D C	41,319	5,043
Wegelin, E P	36,197	3,018
Wegener, R C	39,942	2,790
Weger, E	60,578	9,225
Wehrfritz, H C	44,115	5,744
Weibelzahl, J	35,028	408
Weibelzahl, P	35,220	3,102
Weicker, D J J	53,493	13,360
Weir, G R	48,636	195
Weir, G R D V	37,405	430
Weir, J H	53,197	3,676
Weir, K	35,221	293
Weisgerber, M	38,528	6,308
Weismiller, W S	44,868	828
Weiss, E	47,941	2,431
Weitzel, H F	81,150	597
Welbanks, D P	45,303	420
Welch, L	41,949	1,268
Welcome, A A	42,100	4,521
Weller, R	48,359	832
Wellman, F	50,132	1,882
Wells, B R	38,362	1,658
Wells, G T	42,730	1,626
Wells, T D C	37,633	2
Welock, P S	47,550	2,623
Welsh, B E	50,741	2,587
Welsh, D	52,215	6,602
Wendover, J	36,582	350
Wener, L	37,251	2,385
Wenezenki, L B	47,549	3,190
Wenger, J H	57,182	8,452
Wenham, D C	38,096	203
Wenn, B P	36,831	707
Wensley, J M	37,405	1,683
Wershler, E	38,653	271
Wesley, L D	50,370	608
Wesleyson, B	48,979	2,220
Wessell, S H	38,213	26
West, D N	41,058	
West, H D	42,204	1,961
West, H P	46,000	2,101
West, R A	37,405	
Westby, G	39,587	5,430
Westby, S F	36,177	10,127
Westfall, A J	38,499	918
Westfall, G F	46,346	4,635
Westfall, K G	37,107	905
Westhoff, R	42,746	7,074
Westlund, K L	38,618	
Westlund, M	36,180	2,744
Westoll, G	40,187	3,706
Weston, D M	36,336	
Weston, R D	39,796	4,588
Weston, R L	35,387	3,308
Weston, W W	54,087	8,871
Westover, W T	41,275	4,211
Wetter, R D	48,979	4,969
Whale, A M	53,893	5,764
Wharf, D E	43,713	10,842
Wharton, D M	38,328	3,126
Whately, M R	56,404	3,357
Wheatley, E N	37,113	3,186
Wheatley, J A	56,016	265
Wheeler, A J	36,856	4,431
Wheeler, M E	36,129	374
Whelan, K M	40,819	793
Whelan, O	46,577	
Whelan, P D	52,167	1,380
White, A J	36,450	
White, B	39,980	6,096
White, D A	39,942	660
White, D D	45,304	8,451
White, E A	39,133	245
White, E P	35,058	1,609
White, J E	41,744	2,303
White, J R	46,004	3,170
White, K A	61,755	367
White, K G	47,973	977
White, K P	37,860	453
White, M A	51,828	7,152
White, M P J	37,016	528
White, R	36,307	2,734
White, R C	48,228	5,509
White, R D	41,322	4,899
White, R G	41,275	1,820
White, W R	57,775	5,007
Whitelaw, R A	44,646	5,498
Whiteley, R J	41,561	3,202
Whitely, S E	47,375	11,115
Whitfield, P R	50,259	6,359
Whiting, D G	44,949	1,400
Whitman, J	41,424	
Whittaker, A J	57,775	509
Whittaker, R E G	52,763	1,303
Whittemore, S	37,306	2,354
Whittemore, S M	36,266	10,394
Whitters, J E	45,953	5,804
Whittier, R D	36,197	566
Whittla, E A R	35,724	
Whitton, R	37,955	
Whitwell, R J	37,475	1,272
Whitworth, I D	44,777	1,192
Whybrow, J A	48,636	1,609
Whybrow, M W	56,186	5,808
Whyment, J	35,820	
Whyte, M	37,330	
Whyte, R A	45,785	5,168
Wiart, R J	46,855	4,194
Wick, B J	60,345	7,413
Wick, T L	36,208	206
Wicken, J	41,455	
Wickens, E P	42,293	1,173
Wickens, W E A	62,510	13,761
Wideski, T W	43,644	4,245
Wiebe, A	35,528	911
Wiebe, J	37,853	1,717
Wiebe, W J	39,294	6,983
Wiebe, W W	60,077	9,242
Wiens, C L	40,919	147
Wiens, J H	55,823	10,594
Wiens, S L	38,840	2,969
Wiese, R	46,216	2,504
Wieser, C W	39,942	1,932
Wiffen, R J	37,630	97
Wightman, J C	41,275	3,307
Wightman, P M	56,659	1,199
Wigington, I	41,380	4,776
Wigmore, E J	51,385	1,814
Wigmore, J R	61,210	15
Wikeem, B M	54,571	3,655
Wilcox, A F	38,653	289
Wildam, H	41,275	403
Wilde, H E	57,298	710
Wilejto, K D	35,627	168
Wilfert, J D	38,449	150
Wilford, D J	55,349	8,283
Wilk, J S	40,078	3,449
Wilk, K	39,898	36
Wilkes, B D	49,819	8,310
Wilkes, D	35,072	2,490
Wilkin, N L	54,803	10,950
Wilkins, C L	39,008	363
Wilkins, L P	51,939	1,072
Wilkins, M J	78,820	14,886
Wilkins, S	43,406	2,586
Wilkinson, B	40,379	197
Wilkinson, D	89,910	1,752
Wilkinson, J	45,950	4,760
Wilkinson, M F	37,405	3,996
Wilkinson, T D	41,401	3,056
Wilks, D M	45,966	4,311
Willems, R M	67,195	7,453
Willett, S V H	57,771	10,206
Williams, B L G	44,770	2,478
Williams, C J	40,425	
Williams, D	36,354	1,564
Williams, D	42,061	1,371
Williams, D	40,612	3,135
Williams, D P	49,109	13,867
Williams, D R	38,064	92
Williams, F M	36,559	2,139
Williams, G D	35,866	219
Williams, H A	36,180	571
Williams, I C	55,966	993
Williams, J W	38,228	
Williams, K D	38,565	173
Williams, K D	43,948	9,361
Williams, L E	43,224	
Williams, N E	37,204	
Williams, N E	38,099	1,720
Williams, R A	35,712	1,191
Williams, R F	61,060	1,808
Williams, R G	50,003	7,077
Williams, R J	50,344	5,760
Williams, S A	37,332	187
Williams, T A	35,807	
Williams, T B	54,156	3,432
Williams, T H A	35,115	3,178
Williamson, D G	44,076	5,767
Williamson, J H	35,378	159
Williamson, J L	35,028	556
Williamson, K D	40,508	624
Williamson, M	60,849	7,011
Williamson, W B	35,097	379
Willie, J P	45,722	3,335
Willingdon, A W	45,959	715
Willis, H G	54,907	4,842
Willis, S M	51,297	4,093
Williscroft, B A	35,091	2,295
Willoughby, B A	50,851	6,814
Willoughby, N M	41,976	229
Willows, W	35,332	789
Willson, C D	58,720	12,166
Willson, D C	40,476	2,161
Wilmer, F D	45,234	934
Wilmot, R	43,003	804
Wilson, A L	37,784	
Wilson, B M	42,652	2,138
Wilson, C D	46,197	2,140
Wilson, D J	40,468	176
Wilson, D J	39,182	8,150
Wilson, D L	39,943	10,416
Wilson, D R	54,245	1,733
Wilson, D S R	37,268	2,070
Wilson, G A	39,096	
Wilson, G I	43,525	3,530
Wilson, J A	38,712	717
Wilson, K W	52,326	2,454
Wilson, L C	44,702	4,260
Wilson, L D	42,652	4,327
Wilson, L E	45,273	697
Wilson, P	36,611	80
Wilson, P D	47,871	4,619
Wilson, P J	43,689	1,490
Wilson, R G	68,332	13,577
Wilson, R H	36,412	3,336
Wilson, R J	40,213	5,791
Wilson, R L	40,846	4,024
Wilson, S A	35,670	668
Wilson, S G	48,983	3,025
Wilton, B T	67,537	7,001
Wilton, D N	39,497	4,219
Wilton, H P	52,127	4,862
Wilton, L D	41,920	
Wiltse, J P	36,197	1,992
Wiltsie, N A	36,526	1,901
Wiltsie, R G	40,867	1,465
Wilzewski, H F	44,415	2,461
Winchester, J G	44,583	5,874
Winder, A	36,379	1,083
Winder, M C	37,615	6,812
Windross, D D	50,910	93
Windt, T A	53,257	
Windwick, G L	35,853	
Wing, C K	38,548	
Winkler, D L	72,211	7,854
Winkler, E A	45,496	1,901
Winnig, R A	46,380	7,144
Wintemute, M J	38,275	3,941
Winter, A	35,137	162
Winter, J R	37,305	956
Winter, R	47,559	11,998
Wintle, T A	46,784	1,175
Wishlow, R R	40,651	1,511
Withers, B A	41,332	3,354
Wittenberg, R K	61,941	14,179
Wittneben, U	45,227	1,656
Witzer, P R	42,382	528
Wlasuk, J	57,173	2,031
Wodtke, F A	39,942	269
Wolczuk, P D	46,565	9,447
Wolfe, G L	37,478	633
Wolfe, P S	47,459	555
Wolfe-Milner, L	41,993	186
Wolferstan, W H	41,275	6,824

Wolkosky, G K	39,546	1,996
Wolokoff, G D	41,584	254
Woloschuk, S F	46,382	10,611
Woloshyn, D	41,914	1,144
Wolterson-Strauss, A	35,028	9,726
Wolverton, J E	41,858	287
Wong, A R	42,652	2,101
Wong, D	39,032	
Wong, E	35,072	
Wong, H	37,659	1,435
Wong, H Y	57,414	10,201
Wong, K S	35,966	1,137
Wong, M	48,882	2,839
Wong, N M	37,999	46
Wong, P P M	52,931	115
Wong, R Y F	35,190	
Wong, S	40,363	5,115
Wong, S S	55,807	597
Wong, T	35,621	3,234
Wong, W	40,623	2,106
Wong, W L	41,071	2,465
Wong, W T	35,092	3,312
Wood, B	41,275	610
Wood, B R	51,137	1,923
Wood, C E S	42,652	409
Wood, C H	42,147	449
Wood, G E	56,620	6,357
Wood, J E	42,341	1,909
Wood, J W	35,307	643
Wood, K J	35,215	61
Wood, M L	42,652	362
Wood, R L	42,971	1,422
Wood, S M	42,347	1,373
Wood, T J	54,007	9,885
Wood, W J	48,963	5,752
Wood, W R	42,707	7,672
Woodbridge, S D H	42,375	
Woodcock, M J	45,429	8,151
Woodgate, D N	49,979	2,042
Woodhouse, W R	36,171	4,242
Woodland, L J	36,423	1,310
Woodrow, D J	35,267	2,493
Woodrow, J D	35,458	481
Woods, C	46,576	7,065
Woods, G P	41,275	3,795
Woods, J	39,546	486
Woods, J H	52,326	2,869
Woods, P J	54,907	2,313
Woods, R B	40,668	1,939
Woods, R E	42,475	433
Woods, R J	41,442	3,162
Woodward, C R	36,658	627
Woodward, D K	48,161	2,753
Woodward, R K	35,420	10,654
Woodward, S	37,877	1,041
Woodward, S W	52,073	605
Woodward, W G	48,697	5,271
Woodworth, E M	45,311	1,483
Woolgar, R J	42,652	1,839
Woollard, D R	54,384	3,960
Woollends, J M	37,966	2,320
Woolley, B A	49,431	1,452
Woolsey, W J	43,569	3,804
Woon, C Y	35,321	1,606
Wootton, M J	45,185	2,911
Wootton, P E	35,028	85
Work, T W	42,624	4,191
Wormald, R W	44,400	248
Worobets, W A	51,256	2,259
Worsfold, J B	36,282	814
Worth, K A	35,028	23
Worthington, J	39,942	1,685
Wourms, M L	35,373	1,506
Wowk, L	36,180	3,658
Wozny, J M	35,148	1,209
Wrean, D L	50,742	1,793
Wren, D	43,461	1,998
Wright, A J	35,145	136
Wright, A T	46,307	258
Wright, B A	41,623	3,400
Wright, D	39,547	1,684
Wright, D	35,239	3,481
Wright, D A	47,782	3,203
Wright, D G	40,447	1,918
Wright, D G	36,327	1,004
Wright, D J	47,110	216
Wright, J	35,505	
Wright, J D	43,982	297
Wright, J E	40,301	2,010
Wright, J E	36,658	2,141
Wright, M	46,572	8,252
Wright, R	41,401	1,550
Wright, T J	42,652	4,406
Wright, V A	45,141	1,597
Wright, W G	52,287	4,440
Wrightman, N R	38,653	1,087
Wuensche, M W	38,455	1,802
Wugalter, M	36,197	1,021
Wyatt, F C	36,420	1,024
Wyatt, V M	39,594	1,080
Wyeth, M H	58,669	16,842
Wyle, P	35,028	1,431
Wylie, R N T	39,732	7,009
Wyman, R R	41,275	1,770
Wyngaards, W J	38,309	1,900
Wynne, E J	45,928	4,271
Wyzinski, M A	37,316	660
Yacowar, H N	76,615	9,182
Yakel, E	37,525	2,176
Yalowega, T M	35,083	
Yamaoka, R M	43,420	2,425
Yanchuk, A D	51,128	9,606
Yanke, M N	37,455	1,427
Yano, H	55,927	3,220
Yardley, J R	62,342	7,606
Yates, C	36,180	2,747
Yates, H E	45,744	6,278
Yates, L R	38,511	7,695
Yates, R A	51,196	14,199
Yazdani, R	50,207	2,131
Yeadon, N W	52,940	
Yee, J L	35,104	
Yee, J S	35,879	1,055
Yee, M G L	38,369	2,730
Yelland, O	47,623	85
Yeoman, V	36,893	2,044
Yerburgh, R E	38,872	229
Yeung, B	38,653	3,536
Yeung, P K	52,744	88
Yewell, M	38,054	1,479
Ying, C C	54,907	6,406
Yip, R D	35,536	
Yochim, P V	45,546	1,640
Yolland, P	38,653	2,322
Yorston, J M	44,538	4,469
Youds, J	35,028	3,434
Young, B	37,980	198
Young, B	37,584	1,853
Young, B A	38,338	
Young, B M	42,437	4,543
Young, D	42,703	919
Young, E J	39,533	332
Young, F G	36,156	2,760
Young, H W	39,942	6,604
Young, J C	38,631	2,700
Young, J D	42,193	4,500
Young, J T	35,259	4,970
Young, M C	42,633	1,482
Young, M J	38,973	874
Young, P C	52,214	12,865
Young, P L	57,349	1,344
Young, R E	35,159	
Young, S R	62,350	2,681
Young, T L	40,304	12,618
Young, W A	49,361	5,359
Youngberg, G	36,180	2,332
Younghusband, J L	54,007	1,175
Younghusband, J N	35,078	285
Youwe, D	38,701	934
Youwe, P L	43,199	3,007
Ypma, J	39,152	4,914
Yu, V	45,458	547
Yuan, R	38,600	4,028
Yuckin, W P	36,909	6,387
Yuen, W S	51,617	4,620
Yuh, A S K	37,785	1,570
Yule, D A	54,007	2,283
Zacharatos, T P	52,326	2,115
Zacharias, A R	35,631	
Zackodnik, A D	56,982	8,827
Zaharichuk, B	37,799	1,396
Zakouras, T	37,737	1,767
Zaporozan, W P	37,429	2,114
Zapp, R O	70,227	13,181
Zdancewicz, E F	44,076	6,538
Zen, E	40,373	723
Zerr, R P	59,282	9,489
Zetka, L	46,468	3,655
Zimmer, G C J	41,092	167
Zimmerman, R	37,943	22
Zimmerman, S	45,347	1,513
Zimmerman, S D	42,499	
Zimmermann, H O	55,391	980
Zirnhelt, N A	39,423	2,806
Zirul, D L	56,230	12,382
Zitka, E	46,753	133
Zolpys, J	45,578	3,127
Zoltan, T	41,275	2,567
Zondag, A	35,028	117
Zorn, G O	46,284	2,789
Zubel, M Z	51,804	1,914
Zuber, B S	37,340	3,133
Zumpano, F	42,772	758
Zurkowski, M R	38,871	715
Zurosky, K N	36,338	1,029
Zutter, A T	35,838	2,419
Under $35,000		
Salary	536,637,751	
Travel		13,969,993
Total		
Salary	938,088,257	
Travel		44,362,112

GRANTS AND CONTRIBUTIONS[1]

(Details of payees receiving $10,000 or more)

for the fiscal year ended March 31, 1990

	Ministry $	Total $
1 Stop Diabetic Supply Inc		13,400
Social Services and Housing	13,400	
100 Mile & District Historical Society		42,827
Social Services and Housing	42,827	
100 Mile District Hospital Society		2,685,839
Health	2,685,839	
100 Mile House Snowmobile Club		29,665
Lottery Fund	29,665	
1990 I S C World Softball Tournament		10,000
Lottery Fund	10,000	
309006 B C Ltd		556,856
Health	556,856	
361923 B C Ltd		357,396
Solicitor General	357,396	
411 Seniors Centre Society		47,430
Lottery Fund	3,000	
Social Services and Housing	44,430	
6th Street House		87,629
Health	87,629	
7-Eleven Day Care Centre		13,811
Social Services and Housing	13,811	
A B C Daycare		23,218
Social Services and Housing	23,218	
A B C Infant Care		15,311
Social Services and Housing	15,311	
A B C Kinder Garden		58,545
Social Services and Housing	58,545	
A E S Adoption Education Services		11,500
Social Services and Housing	11,500	
A G S Parts		13,587
Social Services and Housing	13,587	
A N H Crescent Beach Community Services		62,165
Social Services and Housing	62,165	
A-Mack Food Services Ltd		101,856
Solicitor General	101,856	
Aamber Lodge		131,667
Health	93,171	
Social Services and Housing	38,496	
Aaron Place		81,610
Health	42,489	
Social Services and Housing	39,121	
Aasen, B		12,536
Agriculture and Fisheries	12,536	
Aasen, O		10,480
Agriculture and Fisheries	10,480	
Abbey Lane Daycare		17,401
Social Services and Housing	17,401	
Abbotsford Christian School Society		1,219,940
Education	1,219,940	
Abbotsford Clearbrook Chamber of Commerce		34,183
Lottery Fund	22,433	
Regional and Economic Development	10,000	
Tourism	1,750	
Abbotsford Judo Club		37,939
Lottery Fund	37,939	
Abbotsford School District 34		41,818,626
Education	41,710,058	
Lottery Fund	3,000	
Social Services and Housing	105,568	
Abbotsford-Matsqui Arts Council		16,575
Lottery Fund	15,125	
Social Services and Housing	1,450	
Abear, R P		11,462
Health	5,864	
Social Services and Housing	5,598	
Ability Personnel Association		50,645
Advanced Education, Training and Technology	50,645	
Aboriginal Peoples Business Association		10,000
Native Affairs	10,000	
Abramson, A, Dr		36,546
Solicitor General	36,546	
Acacia Ty Mawr Holdings Ltd		692,328
Health	687,633	
Social Services and Housing	4,695	
Acadia Day Care Centre Society		23,380
Social Services and Housing	23,380	
Ace, R		46,708
Social Services and Housing	46,708	
Achievement Centres Travel Allowances		488,070
Social Services and Housing	488,070	
ACL Services Ltd		100,000
Labour and Consumer Services	100,000	
Acorn 8 Oaks Day Care Society		25,739
Social Services and Housing	25,739	
Acoustic Connection Music & Cultural Society		15,156
Social Services and Housing	15,156	
Acropolis Manor		832,331
Health	830,526	
Social Services and Housing	1,805	
Act II the Society for Assistance in the Community Today		1,231,630
Social Services and Housing	1,231,630	
Action Alcohol & Drug Counselling Society		97,150
Advanced Education, Training and Technology	10,000	
Labour and Consumer Services	71,650	
Social Services and Housing	15,500	
Adamowicz, J K, Dr		59,448
Health	51,078	
Solicitor General	8,370	
Adams & Associates Inc, D R		47,408
Health	47,408	
Adera House		179,112
Health	139,943	
Social Services and Housing	39,169	
Adilman, P H, Dr		102,933
Health	102,933	
Adler, J, Dr		20,856
Health	20,856	
Adoptive Parents Association of B C		90,000
Social Services and Housing	90,000	
Adult Basic Education Association of BC		18,250
Advanced Education, Training and Technology	18,250	
Adult Volunteer Fund		15,109
Solicitor General	15,109	
Advanced Mobility Products Ltd		129,558
Advanced Education, Training and Technology	365	
Social Services and Housing	129,193	
Affiliation of Multicultural Societies & Service Agencies of B C		20,000
International Business and Immigration	2,500	
Lottery Fund	17,500	
Agape Day Care		11,502
Social Services and Housing	11,502	
Agape Fellowship Society		30,660
Social Services and Housing	30,660	
Agassiz Christian School Society		194,324
Education	194,324	
Agassiz Harrison Daycare Society		23,182
Social Services and Housing	23,182	
Agassiz-Harrison Community Services Society		67,319
Health	629	
Social Services and Housing	66,690	
Agassiz-Harrison School District 76		3,200,536
Education	3,200,536	
Ahousaht Indian Band		50,000
Lottery Fund	50,000	
Aids Consultation & Education Services		29,655
Health	29,655	
Aimhi Prince George Association for Community Living		3,175,815
Health	478,174	
Lottery Fund	11,023	
Social Services and Housing	2,686,618	
Ainslie Lodge		324,482
Health	200,585	
Social Services and Housing	123,897	
Air Cadet League of Canada		10,000
Lottery Fund	10,000	
Airshow Canada		10,000
Advanced Education, Training and Technology	10,000	
Airshow Canada Symposiums		100,000
Advanced Education, Training and Technology	100,000	
Alano Club of Campbell River		45,580
Lottery Fund	45,580	
Alano Club of Chilliwack		60,000
Lottery Fund	60,000	

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[1] Some payments made under such programs as GAIN or Pharmacare are recorded under the name of the recipient of the funds (third party) rather than by program or client.

	Ministry $	Total $
Alano Club of Vancouver		338,333
Lottery Fund	338,333	
Alberni Athletic Association		17,185
Lottery Fund	17,185	
Alberni District Association for Mentally Handicapped People		696,578
Health	299,931	
Social Services and Housing	396,647	
Alberni District Association for the Mentally Retarded		891,693
Social Services and Housing	891,693	
Alberni District Fall Fair Association		10,000
Agriculture and Fisheries	10,000	
Alberni Golf Club Ltd		86,667
Lottery Fund	86,667	
Alberni Health Outreach for Parents & Infants Association		77,866
Health	31,042	
Social Services and Housing	46,824	
Alberni Lodge Ltd		304,710
Health	304,710	
Alberni School District 70		23,110,570
Education	23,052,570	
Health	55,000	
Lottery Fund	3,000	
Alberni Valley Chamber of Commerce		31,286
Health	1,000	
Lottery Fund	3,100	
Regional and Economic Development	8,500	
Social Services and Housing	18,136	
Tourism	550	
Alberni Valley Citizen Advocacy Society		24,336
Social Services and Housing	24,336	
Alberni Valley Cottage Industry Society		370,680
Social Services and Housing	370,680	
Alberni Valley Day Care Society		37,541
Social Services and Housing	37,541	
Alberni Valley Museum Society		50,321
Municipal Affairs, Recreation and Culture	50,321	
Alberni Valley Senior Mens Slo-Pitch Association		35,000
Lottery Fund	35,000	
Alberni-Clayoquot Community Connections Society		47,047
Solicitor General	47,047	
Albrecht & C Albrecht, H		19,559
Agriculture and Fisheries	19,559	
Alcohol & Drug Abuse Prevention Task Force		93,897
Labour and Consumer Services	93,897	
Alcohol-Drug Education Service		650,514
Education	20,000	
Labour and Consumer Services	630,514	
Aldergrove & District Chamber of Commerce		13,100
Lottery Fund	3,100	
Regional and Economic Development	10,000	
Aldergrove Pre-School & Daycare Centre		27,540
Social Services and Housing	27,540	
Alderman, E		29,976
Social Services and Housing	29,976	
Alert Bay Childcare Centre		56,606
Social Services and Housing	56,606	
Alexander, D		10,882
Social Services and Housing	10,882	
Alexander, I		76,766
Social Services and Housing	76,766	
Alexandra Childrens Centre		13,241
Social Services and Housing	13,241	
Alexandra Private Hospital Ltd		329,861
Health	328,879	
Social Services and Housing	982	
Alexis Creek Community Club		36,808
Lottery Fund	36,408	
Municipal Affairs, Recreation and Culture	400	
Alkali Lake Indian Band		53,183
Lottery Fund	53,183	
All-Care Patient Products Inc		17,421
Social Services and Housing	17,421	
All-Ways Travel		22,304
Social Services and Housing	22,304	
Alladina, M		36,381
Social Services and Housing	36,381	
Allan, J		10,097
Social Services and Housing	10,097	
Allen, S		62,955
Social Services and Housing	62,955	
Alliance Club		36,384
Social Services and Housing	36,384	
Alliance for Health & Fitness		39,700
Health	18,000	
Lottery Fund	21,700	
Alliance Francais		20,000
Lottery Fund	20,000	
Alliance Friendship Place		11,415
Social Services and Housing	11,415	

	Ministry $	Total $
Allied Indian & Metis Society		47,435
Solicitor General	47,435	
Ally, R		76,348
Health	48,088	
Social Services and Housing	28,260	
Alma Mater Society of the University of Victoria		129,879
Social Services and Housing	129,879	
Alma Mater Society of U B C		30,050
Advanced Education, Training and Technology	30,000	
Social Services and Housing	50	
Alouette Sheet Metal Ltd		11,818
Social Services and Housing	11,818	
Alpha Home Care Services Ltd		1,465,626
Health	1,325,982	
Social Services and Housing	139,644	
Alternate Shelter Society		1,021,981
Health	1,038	
Social Services and Housing	1,020,943	
Alternative Ways Health Research Society		66,680
Social Services and Housing	66,680	
Alternatives		331,650
Labour and Consumer Services	331,650	
Alvarez, P		20,523
Social Services and Housing	20,523	
Amanick, J		44,366
Social Services and Housing	44,366	
Amata Transition House Society		111,238
Social Services and Housing	111,238	
Amber Lodge		48,040
Health	41,575	
Social Services and Housing	6,465	
Amberglow Resthome		27,382
Health	20,073	
Social Services and Housing	7,309	
Ambulance Charges Provincial		16,575
Health	5,200	
Solicitor General	11,375	
American Academy of Dramatic Arts		127,800
Lottery Fund	127,800	
Amherst Private Hospital		1,929,749
Health	1,929,365	
Social Services and Housing	384	
Ammundsen Medical Supply Ltd		26,372
Social Services and Housing	23,966	
Solicitor General	2,406	
Amos, M		50,830
Health	50,830	
Anamed Medical Supply		117,768
Social Services and Housing	117,768	
Anctil, C		50,246
Social Services and Housing	50,246	
Anderson & C Anderson, D		73,588
Social Services and Housing	73,588	
Anderson & C Anderson, L		61,192
Social Services and Housing	61,192	
Anderson & P Anderson, D		19,414
Health	19,414	
Anderson, C		122,233
Regional and Economic Development	167	
Social Services and Housing	122,066	
Anderson, G		34,544
Social Services and Housing	34,544	
Anderson, J		23,043
Agriculture and Fisheries	1,990	
Social Services and Housing	21,053	
Anderson, L M, Dr		12,007
Health	12,007	
Anderson, R		14,118
Solicitor General	14,118	
Anderson, R I D, Dr		25,920
Health	25,920	
Anderson, S, Dr		42,536
Health	42,536	
Andrews Holdings-English Manor, Yvonne		10,990
Health	10,990	
Andrews, T		25,200
Social Services and Housing	25,200	
Angel, C		253,638
Social Services and Housing	253,638	
Anglemont District Volunteer Association		17,596
Lottery Fund	17,596	
Anglican Synod of Diocese of B C		40,442
Solicitor General	40,442	
Animal Crackers Nursery School		39,238
Social Services and Housing	39,238	
Annets, J E		21,470
Social Services and Housing	21,470	
Anspayaxw School Society		67,238
Education	67,238	
Antonio Inc, C L		56,810

	Ministry $	Total $
Social Services and Housing	56,810	
Applied Arts Foundation		50,000
Lottery Fund	50,000	
Applied Bio-nomics Ltd		107,352
Agriculture and Fisheries	107,352	
Applied Psychology Group Inc		394,419
Social Services and Housing	394,419	
Applied Science Technologists & Technicians of B C		20,000
Parks	20,000	
Aquilini Construction, John		10,948
Social Services and Housing	10,948	
Arbor Homes Ltd		35,625
Solicitor General	35,625	
Arbutus Society for Children		11,115,432
Education	23,010	
Health	10,145,742	
Social Services and Housing	946,680	
Arbutus Vocational Rehabilitation Society		19,533
Advanced Education, Training and Technology	11,418	
Lottery Fund	8,115	
Arcand, P		11,685
Social Services and Housing	11,685	
Archbold & P Archbold, D		17,426
Social Services and Housing	17,426	
Archbold, D		27,233
Social Services and Housing	27,233	
Archdiocese of Vancouver		41,329
Solicitor General	41,329	
Arda Commodity Enhancement Program		1,532,000
Agriculture and Fisheries	1,532,000	
Argyll Lodge Ltd		376,779
Health	237,522	
Social Services and Housing	139,257	
Arkesteyn-Vogler, W		34,603
Social Services and Housing	34,603	
Armas Mfg Corp		10,207
Social Services and Housing	10,207	
Armstrong & Rea Archer & Bissonnette		11,664
Social Services and Housing	11,664	
Armstrong & Spallumcheen Health Care Society		13,550
Advanced Education, Training and Technology	13,550	
Armstrong & Spallumcheen Hospital		1,284,055
Health	1,284,055	
Armstrong, G		47,959
Social Services and Housing	47,959	
Armstrong, G		42,225
Social Services and Housing	42,225	
Armstrong, J		57,252
Social Services and Housing	57,252	
Armstrong-Enderby Association For the Mentally Handicapped		630,576
Lottery Fund	25,150	
Social Services and Housing	605,426	
Armstrong-Spallumcheen Community Services		63,676
Social Services and Housing	63,676	
Armstrong-Spallumcheen Home Support Service		55,264
Social Services and Housing	55,264	
Armstrong-Spallumcheen Homemaker Service		327,958
Health	327,958	
Armstrong-Spallumcheen Hospital Auxiliary		40,102
Lottery Fund	40,102	
Armstrong-Spallumcheen School District 21		6,559,611
Education	6,556,611	
Lottery Fund	3,000	
Army & Navy Department Store Ltd		10,193
Social Services and Housing	10,193	
Arndt, D		10,110
Social Services and Housing	10,110	
Arnot Medical Services Ltd, R G		14,029
Health	12,466	
Social Services and Housing	1,563	
Arranglen Lodge Ltd		1,731,113
Health	1,727,991	
Social Services and Housing	3,122	
Arrow Lakes Hospital Society		1,924,179
Health	1,924,179	
Arrow Lakes School District 10		4,697,605
Education	4,674,605	
Lottery Fund	3,000	
Social Services and Housing	20,000	
Arrowsmith Lodge		985,114
Health	985,114	
Arsenault & D Arsenault, L		46,585
Social Services and Housing	46,585	
Arsenault, D		46,830
Social Services and Housing	46,830	
Arsenault, D		29,115
Social Services and Housing	29,115	
Art Gallery of Greater Victoria		355,000
Lottery Fund	355,000	

	Ministry $	Total $
Art Gallery of South Okanagan		34,250
Municipal Affairs, Recreation and Culture	34,250	
Arthritis Society, The		2,503,480
Health	2,284,185	
Lottery Fund	200,000	
Social Services and Housing	19,295	
Arts Club Theatre Society of Vancouver		253,100
Lottery Fund	251,000	
Social Services and Housing	2,100	
Arts Council of Surrey & District		18,225
Lottery Fund	18,225	
Arvand Investment Corp		641,518
Health	641,518	
Ashcroft & District Community Resources Society		18,870
Labour and Consumer Services	18,870	
Ashcroft & District General Hospital		2,057,399
Health	2,048,891	
Social Services and Housing	8,508	
Ashcroft Centennial Ball Parks Association		19,940
Lottery Fund	19,940	
Ashcroft Gun Club		10,333
Lottery Fund	10,333	
Ashcroft-Cache Creek Daycare Society		35,356
Social Services and Housing	35,356	
Ashcroft-Cache Creek Regional Golf & Country Club		13,419
Social Services and Housing	13,419	
Asia Pacific Foundation of Canada		474,174
Education	25,000	
International Business and Immigration	449,174	
Ask Seniors Project		175,976
Health	175,976	
Asociacion Hispana De Vancouver		174,587
Lottery Fund	174,587	
Asselin, G		30,477
Health	15,672	
Social Services and Housing	14,805	
Assembly of B C Arts Councils		68,500
Lottery Fund	68,500	
Assion, R		15,577
Social Services and Housing	15,577	
Associated Boards of Health of B C		20,000
Health	20,000	
Associated Respiratory Services		56,436
Health	270	
Social Services and Housing	56,166	
Association for Christian Education of Prince George		340,424
Education	340,424	
Association for Parent Education & Assessment		518,041
Social Services and Housing	518,041	
Association of B C Grape Growers		41,595
Agriculture and Fisheries	41,595	
Association of B C Professional Foresters		30,000
Forests	30,000	
Association of Book Publishers of B C		70,365
Municipal Affairs, Recreation and Culture	70,365	
Association of Canadian Mountain Guides		20,000
Regional and Economic Development	20,000	
Association of Christian High Schools in B C		510,862
Education	510,862	
Association of Neighborhood Houses of Greater Vancouver		1,836,546
Health	1,687,700	
Social Services and Housing	148,846	
Association of Professional Biologists of B C		30,000
Environment	30,000	
Atira Transitional House Society		141,120
Social Services and Housing	141,120	
Atlin Broadcasting Society (1983)		15,460
Lottery Fund	15,460	
Atlin Recreation Centre		161,529
Lottery Fund	158,629	
Municipal Affairs, Recreation and Culture	2,900	
Atwood, M		14,500
Social Services and Housing	14,500	
Aube, N, Dr		86,398
Health	78,578	
Solicitor General	7,820	
Aunt Julies Daycare Centre		29,213
Social Services and Housing	29,213	
Aurora Society		387,670
Labour and Consumer Services	383,150	
Social Services and Housing	4,520	
Austen & L Austen, D		13,770
Social Services and Housing	13,770	
Avery, G R, Dr		20,604
Health	19,663	
Labour and Consumer Services	941	
Avonlea House		320,241
Health	208,617	
Social Services and Housing	111,624	
Avulis, C		22,802

	Ministry $	Total $
Social Services and Housing	22,802	
Axis Mime Theatre Society		47,834
Lottery Fund	47,834	
B & C Meats (1988) Ltd		10,967
Social Services and Housing	10,967	
B C & Yukon Chamber of Mines		20,000
Energy, Mines and Petroleum Resources	20,000	
B C & Yukon Heart Foundation		51,853
Health	51,100	
Lottery Fund	753	
B C 4-H Provincial Council		48,000
Agriculture and Fisheries	48,000	
B C Access/Awareness Week Working Group		15,000
Lottery Fund	15,000	
B C Administrative Centre For Sport Recreation & Fitness		671,000
Lottery Fund	671,000	
B C Advanced Systems Foundation		2,300,000
Advanced Education, Training and Technology	2,300,000	
B C Agricultural Research & Development Corporation		328,263
Agriculture and Fisheries	268,263	
Environment	60,000	
B C Amateur Athletics Association		298,000
Municipal Affairs, Recreation and Culture	298,000	
B C Amateur Baseball Association		207,123
Lottery Fund	22,523	
Municipal Affairs, Recreation and Culture	184,600	
B C Amateur Boxing Association		56,500
Municipal Affairs, Recreation and Culture	56,500	
B C Amateur Football Association		63,590
Lottery Fund	63,590	
B C Amateur Huckey Association		227,540
Lottery Fund	226,540	
Provincial Secretary	1,000	
B C Amateur Softball Association		128,000
Municipal Affairs, Recreation and Culture	128,000	
B C Amateur Synchronized Swimming Association		79,900
Municipal Affairs, Recreation and Culture	79,900	
B C Aquaculture Research & Development Council		49,030
Agriculture and Fisheries	49,030	
B C Archery Association		40,500
Municipal Affairs, Recreation and Culture	40,500	
B C Assessment Authority		7,019,200
Finance and Corporate Relations	7,019,200	
B C Association for Community Living		79,056
Advanced Education, Training and Technology	7,000	
Health	26,416	
Lottery Fund	13,323	
Social Services and Housing	32,317	
B C Association of Agricultural Fairs & Exhibitions		24,348
Agriculture and Fisheries	24,348	
B C Association of Colleges		16,159
Advanced Education, Training and Technology	16,159	
B C Association of Indian Friendship Centres		109,804
Labour and Consumer Services	16,050	
Native Affairs	88,200	
Provincial Secretary	1,800	
Social Services and Housing	3,754	
B C Association of Police Affiliated Victim/Witness Services		18,700
Attorney General	18,700	
B C Association of Private Care Facilities		515,668
Health	515,668	
B C Athlete Career Centre		20,000
Labour and Consumer Services	20,000	
B C Aviation Council		87,000
Transportation and Highways	87,000	
B C Aviation Museum		122,241
Lottery Fund	122,241	
B C Badminton Association		101,700
Lottery Fund	101,700	
B C Blind Sports & Recreation		123,468
Lottery Fund	2,249	
Municipal Affairs, Recreation and Culture	77,000	
Social Services and Housing	44,219	
B C Blueberry Co-Operative Association		14,630
Agriculture and Fisheries	14,630	
B C Borstal Association		115,369
Labour and Consumer Services	81,109	
Solicitor General	34,260	
B C Broomball Society		10,000
Lottery Fund	10,000	
B C Buildings Corp		59,068
Health	59,068	
B C Cattlemens Association		289,180
Agriculture and Fisheries	289,180	
B C Certified Seed Potato Growers Association		49,174
Agriculture and Fisheries	49,174	
B C Chamber Executives Association		21,970
Regional and Economic Development	21,970	
B C Chamber of Commerce		141,000
Provincial Secretary	1,000	
Regional and Economic Development	140,000	
B C Childrens Hospital		72,182,579
Health	72,158,878	
Social Services and Housing	23,701	
B C Choral Federation		14,500
Lottery Fund	14,500	
B C Civil Liberties Association		27,810
Attorney General	27,810	
B C Coalition of the Disabled		19,225
Health	19,225	
B C Coast Vegetable Co-Operative Association		50,707
Agriculture and Fisheries	50,707	
B C College of Teachers		35,000
Education	35,000	
B C Construction Industry Health & Safety Council		34,980
Advanced Education, Training and Technology	34,980	
B C Construction Labourers Training Plan		117,642
Advanced Education, Training and Technology	117,642	
B C Corporation of the Seventh-Day Adventist Church		1,572,171
Education	1,572,171	
B C Council for the Family		580,605
Health	449,355	
Social Services and Housing	131,250	
B C Courthouse Library Society		123,500
Attorney General	123,500	
B C Cricket Association		13,200
Lottery Fund	13,200	
B C Dairy Herd Improvement Services		577,664
Agriculture and Fisheries	577,664	
B C Deaf Sports Federation		33,000
Municipal Affairs, Recreation and Culture	33,000	
B C Debris Control Board		180,000
Forests	180,000	
B C Dietitians & Nutritionists Association		29,055
Health	29,055	
B C Educational Institutions Capital Financing Authority		23,153,837
Advanced Education, Training and Technology	23,153,837	
B C Elks Auditory Rehabilitation Centre		50,310
Education	50,310	
B C Environmental Network		15,000
Environment	15,000	
B C Federation of Foster Parents		319,800
Social Services and Housing	319,800	
B C Federation of Foster Parents Association-Region C		14,140
Social Services and Housing	14,140	
B C Fencing Association		54,050
Municipal Affairs, Recreation and Culture	54,050	
B C Ferry Corp		99,450,858
Social Services and Housing	858	
Transportation and Highways	99,450,000	
B C Festival of the Arts Society		800,000
Lottery Fund	800,000	
B C Field Hockey Association		75,600
Municipal Affairs, Recreation and Culture	75,600	
B C Fishing Resorts & Outfitters Association		12,160
Tourism	12,160	
B C Flatwater Canoeing Association		49,300
Municipal Affairs, Recreation and Culture	49,300	
B C Folkfest Society-Vancouver Central Committee		15,000
Lottery Fund	15,000	
B C Forest Museum		308,177
Forests	30,000	
Lottery Fund	235,300	
Social Services and Housing	42,877	
B C Forestry Association		158,221
Advanced Education, Training and Technology	528	
Forests	140,000	
Lottery Fund	17,693	
B C Friends of Schizophrenics		23,527
Health	21,628	
Lottery Fund	1,899	
B C Fruit Growers Association		26,765
Agriculture and Fisheries	26,765	
B C Funeral Association		59,000
Advanced Education, Training and Technology	54,000	
Lottery Fund	5,000	
B C Golf Association		36,000
Lottery Fund	36,000	
B C Government Employees Cafeteria Association Community Daycare Centre		30,080
Social Services and Housing	30,080	
B C Grain Producers Association		179,644
Agriculture and Fisheries	179,644	
B C Gymnastic Association		100,950
Municipal Affairs, Recreation and Culture	100,950	
B C Handgun Association		11,000
Municipal Affairs, Recreation and Culture	11,000	
B C Hazelnut Growers Association		20,000
Agriculture and Fisheries	20,000	
B C Head Injury Association		39,450

	Ministry $	Total $
Health	36,968	
Lottery Fund	2,482	
B C Health Association		515,079
Health	515,079	
B C Health Care Research Foundation		4,456,796
Advanced Education, Training and Technology	1,456,796	
Lottery Fund	3,000,000	
B C Health Care Risk Management Society		5,295,997
Health	5,295,997	
B C Health Care Systems Society		4,207,000
Health	4,207,000	
B C Heart Foundation		225,000
Lottery Fund	225,000	
B C Heritage Trust		2,450,000
Lottery Fund	2,450,000	
B C Hog Marketing Commission		50,800
Agriculture and Fisheries	50,000	
Provincial Secretary	800	
B C Housing Management Commission		23,563,769
Health	193,298	
Social Services and Housing	23,370,471	
B C Hydro & Power Authority		54,880
Advanced Education, Training and Technology	37,949	
Environment	5,000	
Health	11,931	
B C Institute of Technology		66,877,075
Advanced Education, Training and Technology	66,780,488	
Health	94,145	
Social Services and Housing	2,442	
B C Instutute on Family Violence Society		165,000
Health	165,000	
B C International Commercial Arbitration Centre		322,500
International Business and Immigration	322,500	
B C Judo Association		78,000
Municipal Affairs, Recreation and Culture	78,000	
B C Lacrosse Association		106,900
Lottery Fund	106,900	
B C Library Association		324,856
Advanced Education, Training and Technology	2,500	
Health	9,500	
Lottery Fund	312,856	
B C Library Trustees Association		55,000
Lottery Fund	55,000	
B C Lions Society for Crippled Children		330,744
Lottery Fund	323,271	
Social Services and Housing	7,473	
B C Lung Association		75,000
Lottery Fund	75,000	
B C Medequip		87,294
Health	7,748	
Social Services and Housing	79,546	
B C Medical Association		117,000
Health	100,000	
Labour and Consumer Services	17,000	
B C Mental Health Society		85,653,166
Health	85,608,188	
Social Services and Housing	44,978	
B C Motels Resorts & Trailer Parks Association		21,000
Provincial Secretary	6,000	
Tourism	15,000	
B C Motion Picture Association		55,010
Advanced Education, Training and Technology	12,510	
International Business and Immigration	10,000	
Municipal Affairs, Recreation and Culture	32,500	
B C Museums Association		90,000
Lottery Fund	90,000	
B C Netball Association		20,800
Lottery Fund	20,800	
B C Neurological Group Home Society		201,997
Health	193,923	
Social Services and Housing	8,074	
B C Nursery Trades Association		46,482
Agriculture and Fisheries	45,482	
Regional and Economic Development	1,000	
B C Olympics of the Mind Association		20,000
Lottery Fund	20,000	
B C Oyster Growers Association		25,800
Agriculture and Fisheries	25,000	
Provincial Secretary	800	
B C Parent-Teacher Home & School Federation		111,600
Education	111,100	
Provincial Secretary	500	
B C Parents in Crisis Society		124,491
Lottery Fund	21,000	
Social Services and Housing	103,491	
B C Pavilion Corp		6,945,000
Finance and Corporate Relations	1,960,000	
Government Management Services	4,729,600	
Provincial Secretary	12,000	
Tourism	243,400	
B C Pharmacist Society		642,522
Health	640,022	
Regional and Economic Development	2,500	
B C Principals/Vice Principals Association		136,000
Education	136,000	
B C Public Health Association		54,000
Health	54,000	
B C Racing Commission		8,159,508
Solicitor General	8,159,508	
B C Racquetball Association		18,000
Lottery Fund	18,000	
B C Rail Ltd		21,264,374
Municipal Affairs, Recreation and Culture	170,000	
Social Services and Housing	374	
Transportation and Highways	21,094,000	
B C Recreation & Parks Association		148,200
Municipal Affairs, Recreation and Culture	145,200	
Provincial Secretary	3,000	
B C Regional Hospital Districts Financing Authority		87,785,433
Health	87,785,433	
B C Rehabilitation Society		94,246
Health	5,000	
Social Services and Housing	89,246	
B C Rehabilitation Society-G F Strong Rehabilitation Centre		13,658,512
Health	13,658,512	
B C Rehabilitation Society-Pearson Hospital		13,812,576
Health	13,812,576	
B C Research Corp		2,294,626
Advanced Education, Training and Technology	1,750,000	
Forests	540,000	
Labour and Consumer Services	4,626	
B C Rhythmic Sportive Gymnastic Federation		39,100
Municipal Affairs, Recreation and Culture	39,100	
B C Ringette Association		66,000
Lottery Fund	66,000	
B C Road Builders & Heavy Construction Association		17,176
Transportation and Highways	17,176	
B C Rugby Union		107,450
Municipal Affairs, Recreation and Culture	105,450	
Provincial Secretary	2,000	
B C Safety Council		164,105
Solicitor General	164,105	
B C Sailing Association		114,300
Municipal Affairs, Recreation and Culture	114,300	
B C Salmon Farmers Association		35,000
Agriculture and Fisheries	35,000	
B C School Districts Capital Financing Authority		250,630
Advanced Education, Training and Technology	250,630	
B C School Sports		183,400
Lottery Fund	182,400	
Provincial Secretary	1,000	
B C School Trustees Association		31,650
Education	7,000	
Labour and Consumer Services	24,650	
B C Seniors Games Society		99,352
Lottery Fund	21,282	
Municipal Affairs, Recreation and Culture	78,070	
B C Sheep & Wool Commission		14,500
Agriculture and Fisheries	14,500	
B C Smallbore Rifle Association		13,314
Municipal Affairs, Recreation and Culture	13,314	
B C Soccer Association		206,600
Municipal Affairs, Recreation and Culture	206,600	
B C Society for Human/Animal Interaction		11,000
Solicitor General	11,000	
B C Society for the Prevention of Cruelty to Animals		39,990
Lottery Fund	35,118	
Social Services and Housing	4,872	
B C Special Olympics Society		32,250
Municipal Affairs, Recreation and Culture	32,250	
B C Speed Skating Association		59,374
Lottery Fund	59,374	
B C Sport Parachuting Council		16,600
Lottery Fund	16,600	
B C Sports Hall of Fame		70,000
Lottery Fund	70,000	
B C Squash Racquets Association		53,900
Lottery Fund	53,900	
B C Student Loans - Provisions		3,192,850
Advanced Education, Training and Technology	3,192,850	
B C Student Loans - Remissions		7,619,763
Advanced Education, Training and Technology	7,619,763	
B C Summer Swimming Association		30,500
Lottery Fund	30,500	
B C Synod of the Evangelical, the Lutheran Church in Canada		20,482
Solicitor General	20,482	
B C Systems Corp		2,850,000
Finance and Corporate Relations	2,850,000	
B C Table Tennis Association		45,975
Municipal Affairs, Recreation and Culture	45,975	

	Ministry $	Total $
B C Teachers Federation		100,497
Education	100,497	
B C Tenpin Federation		20,530
Lottery Fund	20,530	
B C Touring Council		59,500
Lottery Fund	59,500	
B C Trade Development Corp		8,728,776
Energy, Mines and Petroleum Resources	9,500	
International Business and Immigration	8,631,076	
Municipal Affairs, Recreation and Culture	10,200	
Provincial Secretary	7,000	
Regional and Economic Development	71,000	
B C Trampoline & Acrosport Federation		22,725
Lottery Fund	22,725	
B C Transit		182,284,363
Labour and Consumer Services	15,000	
Municipal Affairs, Recreation and Culture	182,239,363	
Solicitor General	30,000	
B C Transplant Society		5,419,100
Health	5,419,100	
B C Trappers Association		42,000
Environment	37,000	
Native Affairs	5,000	
B C Tree Fruits		53,734
Agriculture and Fisheries	53,734	
B C Triathlon Association		13,500
Lottery Fund	13,500	
B C Turkey Association		50,446
Agriculture and Fisheries	50,446	
B C Volleyball Association		171,900
Municipal Affairs, Recreation and Culture	171,900	
B C Water Polo Association		88,100
Municipal Affairs, Recreation and Culture	88,100	
B C Weightlifting Association		65,100
Municipal Affairs, Recreation and Culture	65,100	
B C Wildlife Federation		18,000
Environment	14,000	
Lottery Fund	4,000	
B C Womens Field Hockey Federation		128,100
Municipal Affairs, Recreation and Culture	127,600	
Provincial Secretary	500	
B C Womens Institute		20,000
Agriculture and Fisheries	20,000	
B C Wrestling Association		116,300
Municipal Affairs, Recreation and Culture	116,300	
B C Year of Music Society		1,500,000
Lottery Fund	1,500,000	
B M X Racing Association of BC		10,000
Lottery Fund	10,000	
Baerg & D Baerg, C		21,141
Social Services and Housing	21,141	
Bagry Brothers Orchards, The		16,260
Agriculture and Fisheries	16,260	
Baier & J Baier, R		39,127
Social Services and Housing	39,127	
Bailey & J Bailey, T		56,968
Social Services and Housing	56,968	
Baillie Community Care Corp-Maplewood Manor		715,523
Health	666,918	
Social Services and Housing	48,605	
Baillie Residence No 1		91,483
Health	91,483	
Baillie Residence No 2		65,383
Health	65,383	
Baird, L D, Dr		54,900
Labour and Consumer Services	54,900	
Baker Inc, V, Dr		133,543
Health	133,543	
Baker Memorial Hospital Society, G R		8,649,664
Health	8,649,664	
Baker Memorial Hospital, G R		35,700
Health	414	
Social Services and Housing	35,286	
Baker, P P		26,379
Health	13,788	
Social Services and Housing	12,591	
Bakerview Rest Home		249,509
Social Services and Housing	249,509	
Balfour House		375,512
Health	310,754	
Social Services and Housing	64,758	
Balfour Recreation Commission		316,073
Lottery Fund	250,000	
Municipal Affairs, Recreation and Culture	400	
Social Services and Housing	65,673	
Ball, P		25,613
Health	18,981	
Social Services and Housing	6,632	
Ballard Power Systems		205,000
Advanced Education, Training and Technology	25,000	
Finance and Corporate Relations	180,000	
Ballard, T		25,793
Social Services and Housing	25,793	
Ballet Pacific B C Society		215,934
Lottery Fund	215,934	
Balmoral Hotel		54,176
Social Services and Housing	54,176	
Balmoral House		70,736
Health	62,030	
Social Services and Housing	8,706	
Balske & E Balske, D		14,332
Agriculture and Fisheries	14,332	
Bambi Enterprises Ltd		18,977
Social Services and Housing	18,977	
Banavern Manor Ltd		71,935
Social Services and Housing	71,935	
Baptist Union of Western Canada		64,316
Solicitor General	64,316	
Baranyi, K, Dr		17,080
Solicitor General	17,080	
Barbo's Family Day Care		12,659
Social Services and Housing	12,659	
Barclay Lodge		61,009
Social Services and Housing	61,009	
Barker, J		26,143
Social Services and Housing	26,143	
Barker, M		22,289
Social Services and Housing	22,289	
Barker, R		22,001
Energy, Mines and Petroleum Resources	8,000	
Social Services and Housing	14,001	
Barnes, B		17,106
Social Services and Housing	17,106	
Barnes, P		22,011
Social Services and Housing	22,011	
Barrett, S		17,857
Social Services and Housing	17,857	
Barrieau, M C		13,793
Health	13,793	
Barriere & District Health Society		253,807
Health	253,807	
Barriere District Action Group		10,000
Labour and Consumer Services	10,000	
Barriskell, R		25,875
Social Services and Housing	25,875	
Barroso, S		19,300
Lottery Fund	19,300	
Barrow, B		37,030
Social Services and Housing	37,030	
Barry, F A, Dr		23,560
Solicitor General	23,560	
Barry, S		89,174
Social Services and Housing	89,174	
Basit, L		12,390
Social Services and Housing	12,390	
Basketball B C		172,331
Lottery Fund	2,631	
Municipal Affairs, Recreation and Culture	169,700	
Bateman, J		43,670
Social Services and Housing	43,670	
Battered Womens Support Services		72,273
Attorney General	70,000	
Solicitor General	2,273	
Bay, The		25,140
Social Services and Housing	25,042	
Solicitor General	98	
Baynes Lake Parks & Recreation Society		14,600
Lottery Fund	14,200	
Municipal Affairs, Recreation and Culture	400	
Bazak, R		23,500
Solicitor General	23,500	
Beach, G		36,324
Social Services and Housing	36,324	
Beacock, B		49,587
Social Services and Housing	49,587	
Beacon Garden Early Childhood Centre		51,589
Social Services and Housing	51,589	
Beacon Hill Lodge		4,809,612
Health	4,802,196	
Social Services and Housing	7,416	
Beacon Hill Villa		914,120
Health	914,120	
Bear Lake Community Commission		18,000
Lottery Fund	18,000	
Bearylane Daycare		12,708
Social Services and Housing	12,708	
Beas Manor		127,314
Health	82,891	
Social Services and Housing	44,423	
Beaton, O L		26,295

	Ministry $	Total $
Social Services and Housing	26,295	
Beatty, E J, Dr		12,839
Social Services and Housing	12,839	
Beauchamp, E L		12,455
Social Services and Housing	12,455	
Beaufort Association for the Mentally Handicapped		26,004
Social Services and Housing	26,004	
Beaume & A Beaume, B		20,950
Social Services and Housing	20,950	
Beauregard, S		23,405
Social Services and Housing	23,405	
Beausoleil & S Beusoleil, M		976,621
Social Services and Housing	976,621	
Beaver Foods Ltd		454,271
Social Services and Housing	2,788	
Sclicitor General	451,483	
Beaver Lodge		375,993
Social Services and Housing	375,993	
Beaver Valley Public Library		18,420
Lottery Fund	95	
Municipal Affairs, Recreation and Culture	18,325	
Beck, K A		17,563
Social Services and Housing	17,563	
Beck, R		10,445
Social Services and Housing	10,445	
Beckett, K		42,423
Social Services and Housing	42,423	
Beckley Farm Lodge		1,334,423
Health	1,327,020	
Social Services and Housing	7,403	
Beckley Farm Lodge Adult Day Care		119,791
Health	119,791	
Beckow, P		32,157
Social Services and Housing	32,157	
Bedard, R		17,850
Solicitor General	17,850	
Beddows & I Beddows, C		87,891
Social Services and Housing	87,891	
Beech, J		13,495
Social Services and Housing	13,495	
Beehive Manor		159,218
Health	90,867	
Social Services and Housing	68,351	
Begbie Guest House		164,655
Health	121,511	
Social Services and Housing	43,144	
Bel Canto Childrens Choir		10,000
Lottery Fund	10,000	
Belair Resthome		564,318
Health	556,915	
Social Services and Housing	7,403	
Belaire Womens Society		21,346
Labour and Consumer Services	15,432	
Solicitor General	5,914	
Belanger Enterprises Ltd		409,619
Health	223,173	
Social Services and Housing	186,446	
Beler Building Movers & Toronto Dominion Bank		24,000
Solicitor General	24,000	
Belfry Theatre Society		75,000
Lottery Fund	75,000	
Beliveau, E		20,500
Social Services and Housing	20,500	
Bell & K Bell, L		12,378
Social Services and Housing	12,378	
Bell, D		70,208
Social Services and Housing	70,208	
Bell, M		27,552
Social Services and Housing	27,552	
Bella Coola Community Support Society		70,000
Labour and Consumer Services	70,000	
Bella Coola General Hospital		1,098,874
Health	1,098,874	
Bella Coola Home Support Society		102,738
Health	102,738	
Bella Coola Valley Child Care Society		22,773
Social Services and Housing	22,773	
Bella Terra Vineyards		152,969
Agriculture and Fisheries	152,969	
Bella Vue Guest Home (1988) Ltd		137,063
Health	90,202	
Social Services and Housing	46,861	
Bellvau, R		12,774
Social Services and Housing	12,774	
Benjamin Residence, J		536,798
Health	536,798	
Bennett, S		11,199
Solicitor General	11,199	
Bentzon, E R		13,534
Social Services and Housing	13,534	
Berezan & C Berezan, R		14,701
Social Services and Housing	14,701	
Berg & D Berg, B		170,453
Social Services and Housing	170,453	
Berg Group Home, Diana		28,304
Social Services and Housing	28,304	
Berg, D		126,697
Social Services and Housing	126,697	
Berg, K, Dr		20,996
Labour and Consumer Services	20,996	
Berg, S		73,501
Social Services and Housing	73,501	
Berge Farms Ltd		11,245
Agriculture and Fisheries	11,245	
Bergink, H		37,500
Lottery Fund	37,500	
Bergmann & A Bergmann, E		26,178
Health	26,178	
Bergsma & A Bergsma, A		12,270
Social Services and Housing	12,270	
Berkes, L		39,697
Social Services and Housing	39,697	
Berta & C Berta, J		117,681
Social Services and Housing	117,681	
Bertner, D N, Dr		12,096
Health	12,096	
Berto, A		12,106
Health	12,106	
Beschetznick & T Beschetznick, P		33,349
Social Services and Housing	33,349	
Beschetznick, P		12,399
Social Services and Housing	12,399	
Best Value Optical Ltd		17,054
Social Services and Housing	17,054	
Bethel Chapel Society		10,981
Education	10,981	
Bethesda Home		230,542
Social Services and Housing	230,542	
Bethesda the Christian Association for the Handicapped		83,426
Social Services and Housing	83,426	
Better Business Bureau of the Mainland of B C		11,344
Social Services and Housing	11,344	
Better Business Bureau of Vancouver Island		23,022
Lottery Fund	10,917	
Social Services and Housing	12,105	
Bevanda, V		63,621
Agriculture and Fisheries	63,621	
Beverly Lodge		127,238
Health	87,489	
Social Services and Housing	39,749	
Bevo Farms Ltd		344,352
Agriculture and Fisheries	344,352	
Bianco, T A, Dr		20,583
Social Services and Housing	20,583	
Biathlon B C		14,660
Lottery Fund	14,660	
Bibby, A D		11,925
Solicitor General	11,925	
Bible Fellowship Missionary Society		69,938
Education	69,938	
Bible Truth Society of Canada		17,110
Education	17,110	
Bicycling Association of B C		74,500
Municipal Affairs, Recreation and Culture	74,500	
Bifano, M		43,176
Social Services and Housing	43,176	
Big Blocks Daycare Centre		11,485
Social Services and Housing	11,485	
Big Bros & Affiliated Big Sisters of BC		65,000
Lottery Fund	65,000	
Big Brothers & Big Sisters of Victoria		13,470
Lottery Fund	1,483	
Social Services and Housing	11,987	
Big Brothers of Greater Vancouver		40,475
Social Services and Housing	40,475	
Big Sisters of B C Lower Mainland		39,018
Social Services and Housing	39,018	
Bijou, C		31,335
Social Services and Housing	31,335	
Billings, V		19,157
Social Services and Housing	19,157	
Billingsley, B		17,386
Health	17,386	
Binnie, J P K, Dr		18,728
Health	18,728	
Biomedical Communications		25,073
Health	25,000	
Social Services and Housing	73	
Birch Lodge		189,503
Social Services and Housing	189,503	

	Ministry $	Total $
Birch, A		13,478
Social Services and Housing	13,478	
Birchwood Care Facility		544,812
Health	366,604	
Social Services and Housing	178,208	
Bird, F		37,203
Social Services and Housing	37,203	
Biro, M		10,874
Social Services and Housing	10,874	
Birt, J		11,964
Social Services and Housing	11,964	
Bishop Cridge Centre for the Family		773,362
Education	16,702	
Health	54,269	
Social Services and Housing	702,391	
Bishop, W P, Dr		21,006
Labour and Consumer Services	20,901	
Social Services and Housing	105	
Bjorge, S		26,205
Social Services and Housing	26,205	
Black Jack Cross Country Ski Society		27,201
Lottery Fund	27,201	
Black Top Cabs Ltd		52,963
Social Services and Housing	52,963	
Black, W W, Dr		17,394
Health	17,394	
Blackburn Community Association		138,853
Lottery Fund	138,453	
Municipal Affairs, Recreation and Culture	400	
Blackcomb Ski Club		140,896
Lottery Fund	140,896	
Blair, D		38,331
Social Services and Housing	38,331	
Blanchet, A, Dr		139,152
Health	139,152	
Bland, M P		24,264
Health	5,701	
Social Services and Housing	18,563	
Blanshard Community Centre		28,749
Social Services and Housing	28,749	
Blenheim Lodge		1,371,723
Health	1,357,328	
Social Services and Housing	14,395	
Blenkin, L		28,228
Social Services and Housing	28,228	
Blinkhorn, A		38,290
Social Services and Housing	38,290	
Bloch, M		22,836
Health	22,836	
Blue Heron Lodge Ltd		57,019
Health	55,214	
Social Services and Housing	1,805	
Blue Spruce Cottage Ltd		367,730
Health	221,738	
Social Services and Housing	145,992	
Bluebird Cabs Ltd		33,277
Social Services and Housing	33,277	
Bo-Cle Manor		119,017
Health	119,017	
Boat Daycare Society		46,571
Social Services and Housing	46,571	
Boehmer, A, Mrs		15,142
Social Services and Housing	15,142	
Boggaram, B		10,729
Social Services and Housing	10,729	
Boland, K, Dr		17,010
Labour and Consumer Services	17,010	
Bolton, M		14,309
Social Services and Housing	14,309	
Bond, C		10,956
Health	10,956	
Bonnie Bairns Daycare		16,870
Social Services and Housing	16,870	
Bonnie Lee Place		21,566
Health	17,211	
Social Services and Housing	4,355	
Bonnymuir Lodge Ltd		834,073
Health	709,124	
Social Services and Housing	38,258	
Solicitor General	86,691	
Booth Medical Inc, Barry F		55,584
Health	55,584	
Booth, K F		13,992
Solicitor General	13,992	
Borderline Ski Club Society		16,856
Lottery Fund	16,856	
Borek Holdings 1975 Ltd		19,148
Agriculture and Fisheries	19,148	
Borek, K		10,051
Agriculture and Fisheries	10,051	
Borg, R		21,360
Social Services and Housing	21,360	
Borley & L Borley, D		11,497
Social Services and Housing	11,497	
Bortolotto, U		152,901
Agriculture and Fisheries	152,901	
Bosomworth, N		24,281
Social Services and Housing	24,281	
Boswell & District Farmers Institute		17,520
Agriculture and Fisheries	20	
Lottery Fund	17,500	
Boucherie Mountain Vineyards Ltd		64,248
Agriculture and Fisheries	64,248	
Boudin, H M, Dr		21,026
Health	21,026	
Boudreau & E Jang, N		11,916
Social Services and Housing	11,916	
Boudreau, G		61,421
Social Services and Housing	61,421	
Bouman & B Bouman, W		42,883
Social Services and Housing	42,883	
Boundary Family & Individual Services Society		163,070
Health	16,300	
Labour and Consumer Services	64,995	
Lottery Fund	682	
Social Services and Housing	81,093	
Boundary Home Support Service Association		378,630
Health	352,167	
Lottery Fund	2,667	
Social Services and Housing	23,796	
Boundary Hospital		12,383
Social Services and Housing	12,383	
Boundary Hospital Society		3,902,231
Health	3,902,231	
Boundary Lodge		460,168
Health	460,168	
Boundary Museum Society		59,589
Lottery Fund	16,632	
Social Services and Housing	42,957	
Boundary Regional Recreation Commission		62,733
Lottery Fund	62,333	
Municipal Affairs, Recreation and Culture	400	
Boundary Senior Citizens Housing Society		29,157
Social Services and Housing	29,157	
Boundary Union Board of Health		58,610
Health	58,610	
Bountiful Elementary-Secondary School Society		266,377
Education	266,377	
Boutin, R		87,769
Health	87,769	
Bowden, C, Dr		44,611
Health	44,611	
Bowden, N M		23,688
Social Services and Housing	23,688	
Bowling Federation of B C		52,000
Lottery Fund	52,000	
Bowman & R Bowman, A		80,397
Social Services and Housing	80,397	
Bowman, A		10,837
Social Services and Housing	10,837	
Boy Scouts of Canada		105,611
Environment	420	
Lottery Fund	105,191	
Boychuk, L		73,955
Social Services and Housing	73,955	
Boyer, D		19,280
Social Services and Housing	19,280	
Boys & Girls Club After School Care		48,522
Social Services and Housing	48,522	
Boys & Girls Club of B C		75,000
Lottery Fund	75,000	
Boys & Girls Club of Kamloops		244,006
Lottery Fund	1,543	
Social Services and Housing	242,463	
Boys & Girls Club of Nanaimo & District		180,633
Lottery Fund	73,500	
Social Services and Housing	94,374	
Solicitor General	12,759	
Boys & Girls Club Out of School Care Program		25,797
Social Services and Housing	25,797	
Boys & Girls Club Young Mothers Program		114,409
Social Services and Housing	114,409	
Boys & Girls Clubs of Greater Vancouver		912,248
Advanced Education, Training and Technology	2,500	
Labour and Consumer Services	477,050	
Social Services and Housing	432,698	
Boys' & Girls' Club of Vernon		95,381
Lottery Fund	22,547	
Social Services and Housing	55,984	
Solicitor General	16,850	

	Ministry $	Total $
Brada, V		33,792
Health	33,792	
Braddan Private Hospital Ltd		1,241,720
Health	1,241,720	
Bradley, C		48,376
Health	48,376	
Bradley, J		16,905
Social Services and Housing	16,905	
Braemaire Park Care Home		432,399
Health	419,683	
Social Services and Housing	12,716	
Braemore Lodge		346,471
Health	243,363	
Social Services and Housing	103,108	
Braendel & R Braendel, P		97,133
Social Services and Housing	97,133	
Brain, L		20,078
Social Services and Housing	20,078	
Bralorne-Pioneer Museum Society		12,551
Social Services and Housing	12,551	
Brandt & D Brandt, C		46,114
Agriculture and Fisheries	46,114	
Brandt & K Brandt, K		14,850
Agriculture and Fisheries	14,850	
Brannan, D		44,663
Social Services and Housing	44,663	
Brant Villa Day Care Society		43,860
Social Services and Housing	43,860	
Brasfield, C, Dr		13,509
Health	13,509	
Brautigam & W Brautigam, A		53,646
Social Services and Housing	53,646	
Brazier, L		11,624
Social Services and Housing	11,624	
Breakaway Drug Abuse Society		18,477
Social Services and Housing	18,477	
Breanda Group Home		54,633
Social Services and Housing	54,633	
Breault, F		14,987
Agriculture and Fisheries	14,987	
Breen, D		25,680
Social Services and Housing	25,680	
Brennan & B Chipperfield, D		74,373
Social Services and Housing	74,373	
Brennan Chandler Applied Research Society		67,502
Education	67,502	
Brentwood College Association		436,066
Education	436,066	
Bridge & G Bridge, V		98,737
Social Services and Housing	98,737	
Brier Home, Louis		1,503,677
Health	1,503,677	
Brier Hospital, Louis		2,061,220
Health	2,061,220	
Brierton, S G		27,751
Social Services and Housing	27,751	
Brigden, E M		44,249
Health	44,249	
Briggs, R F, Dr		36,745
Health	36,745	
Brin, D		35,837
Social Services and Housing	35,837	
Britannia Beach Historical Society		44,322
Advanced Education, Training and Technology	1,293	
Lottery Fund	8,029	
Municipal Affairs, Recreation and Culture	35,000	
Britannia Community Services Centre Society		178,014
Attorney General	1,000	
Lottery Fund	115,500	
Social Services and Housing	60,714	
Solicitor General	800	
Britannia Lodge Ltd		32,335
Social Services and Housing	32,335	
British Columbians for Mentally Handicapped People		17,625
Social Services and Housing	17,625	
Brittain, R		19,024
Social Services and Housing	19,024	
Broadacres Residence		252,079
Social Services and Housing	252,079	
Broader Horizons Adult Day Care		128,282
Health	128,282	
Broadfoot, F D		38,845
Solicitor General	38,845	
Broadhead, M		28,344
Social Services and Housing	28,344	
Broadmoor Day Care Centre		26,324
Social Services and Housing	26,324	
Broadway Group Day Care Centre		28,630
Social Services and Housing	28,630	
Broadway Pentecostal Care Association		1,728,907
Health	1,728,907	
Broadway Pentecostal Lodge		10,176
Social Services and Housing	10,176	
Broere, H		12,450
Social Services and Housing	12,450	
Brook Manor		445,499
Health	296,730	
Social Services and Housing	148,769	
Brook Manor Lodge		14,381
Social Services and Housing	14,381	
Brooks, D		50,367
Social Services and Housing	50,367	
Brooks, E		29,423
Social Services and Housing	29,423	
Brophy & I Brophy, T		28,935
Social Services and Housing	28,935	
Brown & B Brown, R		14,079
Agriculture and Fisheries	14,079	
Brown, C		24,435
Social Services and Housing	24,435	
Brown, D		15,248
Social Services and Housing	15,120	
Solicitor General	128	
Brown, D		13,937
Health	13,937	
Brown, L		25,151
Social Services and Housing	25,151	
Brown, R T, Dr		12,228
Labour and Consumer Services	12,160	
Solicitor General	68	
Browndale Care Society		1,285,062
Health	8,560	
Social Services and Housing	1,276,502	
Browning, J J, Dr		44,352
Health	44,352	
Bruce, R		22,271
Social Services and Housing	22,271	
Bruun, S		11,441
Social Services and Housing	11,441	
Buchanan, F		24,469
Health	24,469	
Buchler, H		16,747
Agriculture and Fisheries	16,747	
Buckeridge, J		21,744
Social Services and Housing	21,744	
Bucklen, P		19,308
Social Services and Housing	19,308	
Buckley & J Buckley, P		13,704
Social Services and Housing	13,704	
Bucsis & A Bucsis, A		167,181
Health	100,922	
Social Services and Housing	66,259	
Budgell, M		170,411
Social Services and Housing	170,411	
Bugera, P		10,878
Social Services and Housing	10,878	
Bulatovich, D		15,247
Agriculture and Fisheries	15,247	
Bulkley Lodge		740,041
Health	739,399	
Social Services and Housing	642	
Bulkley Lodge Society		246,763
Health	246,763	
Bulkley Valley Child Development Centre Society		156,753
Health	15,675	
Social Services and Housing	141,078	
Bulkley Valley District Hospital		101,966
Health	46,250	
Labour and Consumer Services	55,016	
Social Services and Housing	700	
Bulkley Valley District Hospital Society		5,262,271
Health	5,262,271	
Bulkley Valley Industrial & Agricultural Association		10,000
Agriculture and Fisheries	10,000	
Bulkley Valley School District 54		11,871,257
Education	11,823,384	
Lottery Fund	2,700	
Social Services and Housing	45,173	
Bulkley-Nechako Regional Hospital District		82,087
Health	82,087	
Bullen, M		12,920
Health	5,636	
Social Services and Housing	7,284	
Bulmer, G R, Dr		21,705
Solicitor General	21,705	
Bumble Bee Day Care Centre		35,953
Social Services and Housing	35,953	
Bunston, W		31,286
Social Services and Housing	31,286	
Burdick, L		19,675

	Ministry $	Total $
Social Services and Housing	19,675	
Burnaby Art Gallery		44,000
Municipal Affairs, Recreation and Culture	44,000	
Burnaby Arts Council		34,872
Lottery Fund	22,110	
Social Services and Housing	12,762	
Burnaby Association for the Mentally Handicapped		3,561,130
Health	265,698	
Social Services and Housing	3,295,432	
Burnaby Family Life Institute		39,168
Lottery Fund	3,300	
Social Services and Housing	35,868	
Burnaby Hospital		41,815
Health	1,581	
Social Services and Housing	40,234	
Burnaby Hospital Society		49,802,821
Health	49,802,821	
Burnaby Lakeview Preschool Association		10,007
Lottery Fund	9,930	
Social Services and Housing	77	
Burnaby Meals-On-Wheels		19,613
Health	19,613	
Burnaby Multicultural Society		15,000
Lottery Fund	15,000	
Burnaby Public Library		29,032
Municipal Affairs, Recreation and Culture	29,032	
Burnaby Purpose Youth Society		106,985
Social Services and Housing	106,985	
Burnaby Rest Home		125,655
Health	25,919	
Social Services and Housing	99,736	
Burnaby School District 41		43,095,631
Advanced Education, Training and Technology	3,000	
Education	42,541,959	
Health	375,672	
Labour and Consumer Services	172,000	
Lottery Fund	3,000	
Burnaby Village Museum		176,500
Lottery Fund	176,500	
Burnell & J Burnell, T		18,850
Social Services and Housing	18,850	
Burns Lake & District Hospital Society		2,632,781
Health	2,632,781	
Burns Lake Community Development Association		191,613
Health	88,025	
Labour and Consumer Services	65,000	
Social Services and Housing	32,821	
Solicitor General	5,767	
Burns Lake Home Support Society		77,175
Health	77,175	
Burns Lake Native Development Corp Ltd		360,000
Native Affairs	360,000	
Burns Lake Public Library Association		18,903
Municipal Affairs, Recreation and Culture	18,903	
Burns Lake School District 55		8,310,490
Education	8,265,631	
Lottery Fund	3,000	
Social Services and Housing	41,859	
Burns, M		25,938
Social Services and Housing	25,938	
Burquitlam Child Care Centre Ltd		148,215
Social Services and Housing	148,215	
Burquitlam Lions Care Centre		1,273,970
Health	1,264,781	
Social Services and Housing	9,189	
Burrard Pharmacy Ltd		16,044
Social Services and Housing	16,044	
Burron, D, Dr		15,574
Health	15,574	
Burrows, D		73,851
Social Services and Housing	73,851	
Burton & D Keyes, P		96,227
Social Services and Housing	96,227	
Burwood, B		20,407
Social Services and Housing	20,407	
Business & Industrial Development Commission		25,000
Regional and Economic Development	25,000	
Buss, L		37,104
Social Services and Housing	37,104	
Bussey, O		88,704
Social Services and Housing	88,704	
Butcher, K		19,521
Social Services and Housing	19,521	
Butterworth, Y		26,089
Social Services and Housing	26,089	
Buttons & Bows Day Care Centre		55,171
Social Services and Housing	55,171	
Buurmeester, E		39,274
Health	24,469	
Social Services and Housing	14,805	
Buxton Consulting Co		258,914
Social Services and Housing	258,914	
Buy Low Foods Ltd		16,607
Social Services and Housing	16,607	
Byrne, C E, Dr		64,718
Health	64,718	
Byrne, M		123,984
Social Services and Housing	123,984	
C & G Optical Inc		24,230
Social Services and Housing	24,230	
C A P S Nursing Service		12,205
Health	12,205	
C K N W Orphans Fund		20,000
Lottery Fund	20,000	
C V C Enterprises Ltd		549,493
Health	509,891	
Social Services and Housing	39,602	
Calixterio, B		26,207
Health	11,402	
Social Services and Housing	14,805	
Calvert, V		26,367
Social Services and Housing	26,367	
Cambie Hospital Inc		1,062,028
Health	1,023,303	
Social Services and Housing	38,725	
Cameron Out of School Care Centre		28,516
Social Services and Housing	28,516	
Camosun College		31,508,674
Advanced Education, Training and Technology	30,608,696	
Labour and Consumer Services	850,000	
Lottery Fund	708	
Municipal Affairs, Recreation and Culture	640	
Social Services and Housing	702	
Solicitor General	47,928	
Camosun College Foundation		61,630
Advanced Education, Training and Technology	51,630	
Solicitor General	10,000	
Camosun College Group Daycare Society		247,725
Social Services and Housing	247,725	
Campbell Goodell Consultants Ltd		100,000
Labour and Consumer Services	100,000	
Campbell River & District Adult Care Society		72,236
Health	72,236	
Campbell River & District Association for Community Living		928,181
Health	200,108	
Lottery Fund	5,238	
Social Services and Housing	722,835	
Campbell River & District Chamber of Commerce		17,064
Lottery Fund	5,014	
Regional and Economic Development	11,500	
Tourism	550	
Campbell River & District General Hospital Society		13,204,937
Health	13,154,937	
Labour and Consumer Services	50,000	
Campbell River & District General Hospital		17,467
Health	630	
Social Services and Housing	16,837	
Campbell River & North Island Transition Society		112,569
Social Services and Housing	112,569	
Campbell River Christian School Board		265,805
Education	265,805	
Campbell River Counselling & Crisis Line Services Society		250,585
Health	45,270	
Social Services and Housing	205,315	
Campbell River District Museum & Archive Society		50,472
Municipal Affairs, Recreation and Culture	50,472	
Campbell River Family Services		31,954
Attorney General	15,000	
Health	16,954	
Campbell River Home Support Services		604,314
Health	570,371	
Social Services and Housing	33,943	
Campbell River Lodge Ltd		15,545
Social Services and Housing	15,545	
Campbell River School District 72		24,404,775
Education	24,309,553	
Lottery Fund	3,000	
Social Services and Housing	92,222	
Campbell River Tyee Judo Club		15,829
Lottery Fund	15,829	
Campbell, F M		42,448
Health	26,458	
Social Services and Housing	15,990	
Campbell, J		16,251
Lottery Fund	1,000	
Social Services and Housing	15,251	
Campbell, K		21,255
Social Services and Housing	21,255	
Campbell, L		78,945
Social Services and Housing	78,945	

	Ministry $	Total $
Campbell, R		16,174
Agriculture and Fisheries	720	
Social Services and Housing	15,454	
Campos, L		33,728
Social Services and Housing	33,728	
Campus Nursery Daycare Society Unit 1		14,737
Social Services and Housing	14,737	
Can Am Cruisers Inc		10,670
Social Services and Housing	10,670	
Canada Goose Day Care		11,298
Social Services and Housing	11,298	
Canada Pacific Book Fair Society		15,000
Lottery Fund	15,000	
Canada Safeway Ltd		17,420
Social Services and Housing	17,420	
Canada Way Care Centre		2,363,527
Health	2,356,769	
Social Services and Housing	6,758	
Canada West Ski Areas Association		15,000
Lottery Fund	15,000	
Canada West Tree Fruits Ltd		122,247
Agriculture and Fisheries	122,247	
Canadian Academy of Science		65,000
Advanced Education, Training and Technology	30,000	
Education	35,000	
Canadian Airlines International Ltd		55,428
Health	224	
Social Services and Housing	55,204	
Canadian Amateur Diving Association Inc		56,995
Municipal Affairs, Recreation and Culture	56,995	
Canadian Amateur Swimming Association		280,000
Municipal Affairs, Recreation and Culture	280,000	
Canadian Aquaculture Suppliers Association		10,000
Agriculture and Fisheries	10,000	
Canadian Association of Chiefs of Police		10,000
Solicitor General	10,000	
Canadian Association of Disabled Skiers		29,000
Lottery Fund	29,000	
Canadian Association of Second Language Teachers Inc		15,000
Education	15,000	
Canadian Association on Gerontology		20,000
Health	20,000	
Canadian Broadcasting Corp		20,000
Labour and Consumer Services	20,000	
Canadian Cancer Society		705,920
Health	395,000	
Lottery Fund	250,000	
Social Services and Housing	60,920	
Canadian Centre For Creative Technology		16,700
Advanced Education, Training and Technology	3,500	
Crown Lands	9,900	
Regional and Economic Development	3,300	
Canadian Centre For Studies in Publishing		27,780
Lottery Fund	27,780	
Canadian Comprehensive Auditing Foundation		42,600
Auditor General	42,600	
Canadian Council of Resource & Environment Ministers		63,207
Environment	63,207	
Canadian Council of Teachers of English		10,000
Lottery Fund	10,000	
Canadian Council on Smoking & Health		11,543
Health	11,543	
Canadian Criminal Justice Association		10,000
Solicitor General	10,000	
Canadian Cystic Fibrosis Foundation		46,828
Health	46,828	
Canadian Diabetes Association		110,365
Lottery Fund	50,000	
Social Services and Housing	60,365	
Canadian Education & Research Society for the Hearing Impaired, The		29,248
Education	29,248	
Canadian Education Association, The		76,440
Education	76,440	
Canadian Executive Services Organization		27,330
Regional and Economic Development	27,330	
Canadian Figure Skating Association B C Section		138,600
Lottery Fund	138,600	
Canadian Filmakers Distribution Centre		19,100
Lottery Fund	19,100	
Canadian Forces Base Masset		35,000
Lottery Fund	35,000	
Canadian Foundation for Ukrainian Studies		150,000
Lottery Fund	150,000	
Canadian Hemophilia Society		55,470
Health	55,470	
Canadian Home Builders Association of B C		44,000
Advanced Education, Training and Technology	44,000	
Canadian Institute for Advanced Research		200,000
Advanced Education, Training and Technology	200,000	
Canadian Institute of the Arts for Young Audiences		289,833
Lottery Fund	281,861	
Social Services and Housing	7,972	
Canadian International Dragon Boat Festival Society		75,000
International Business and Immigration	50,000	
Lottery Fund	25,000	
Canadian Ladies Golf Association		26,500
Lottery Fund	26,500	
Canadian Law Information Council		38,319
Attorney General	38,319	
Canadian Mental Health Association		1,779,499
Advanced Education, Training and Technology	9,925	
Health	1,618,857	
Labour and Consumer Services	10,000	
Lottery Fund	14,743	
Social Services and Housing	125,974	
Canadian Modern Pentathlon Association		27,500
Lottery Fund	27,500	
Canadian Music Centre		39,000
Municipal Affairs, Recreation and Culture	39,000	
Canadian National Institute for the Blind		380,342
Advanced Education, Training and Technology	29,734	
Education	74,750	
Health	124,790	
Labour and Consumer Services	15,000	
Social Services and Housing	136,068	
Canadian National Theatre Festival		20,000
Lottery Fund	20,000	
Canadian Paraplegic Association		656,072
Advanced Education, Training and Technology	21,905	
Health	341,352	
Lottery Fund	3,000	
Social Services and Housing	289,815	
Canadian Parents for French-B C Chapter		11,448
Education	11,448	
Canadian Red Cross Society		18,578,577
Advanced Education, Training and Technology	18,600	
Environment	10,000	
Health	18,458,532	
Labour and Consumer Services	14,000	
Lottery Fund	48,461	
Social Services and Housing	28,984	
Canadian Red Cross Water Safety Service		23,000
Education	23,000	
Canadian Reformed School Association		1,120,591
Education	1,120,591	
Canadian Reformed School Association of Smithers		292,077
Education	292,077	
Canadian Reformed School Society of Abbotsford		259,500
Education	259,500	
Canadian Scottish Regiment Board of Trustees		10,000
Lottery Fund	10,000	
Canadian Ski Association		280,820
Municipal Affairs, Recreation and Culture	280,820	
Canadian Society for Information Children		177,287
Social Services and Housing	177,287	
Canadian Society for Information Children-Focus on Families		11,670
Social Services and Housing	11,670	
Canadian Society for Youth		40,000
Advanced Education, Training and Technology	40,000	
Canadian Society of German Culture		20,666
Lottery Fund	20,666	
Canadian Tribute to Human Rights, The		20,000
Labour and Consumer Services	20,000	
Canadian Wheelchair Sports Association		115,571
Municipal Affairs, Recreation and Culture	97,500	
Social Services and Housing	18,071	
Canapro Employment Trainers Ltd		29,040
Social Services and Housing	29,040	
Canapro Enterprises Ltd		225,987
Social Services and Housing	225,987	
Cancer Control Agency of B C		60,249,304
Health	60,248,046	
Social Services and Housing	1,258	
Canfield & G Vagenas, C		17,830
Social Services and Housing	17,830	
Canola Council of Canada		25,000
Agriculture and Fisheries	25,000	
Canwood Furniture Factory Inc		17,370
Social Services and Housing	17,370	
Canyon-Lister Fire Department		12,954
Lottery Fund	12,954	
Caouette, M		11,539
Social Services and Housing	11,539	
Capa Lodge		114,377
Health	109,171	
Social Services and Housing	5,206	
Cape Mudge Band		96,250
Education	96,250	

	Ministry $	Total $
Capilano College		20,451,554
Advanced Education, Training and Technology	20,447,477	
Social Services and Housing	4,077	
Capilano College Day Care Centre		27,971
Social Services and Housing	27,971	
Capilano Community Services Society		23,986
Social Services and Housing	23,986	
Capital Mental Health Association		642,297
Health	642,297	
Capital Region Association for the Mentally Handicapped		1,636,926
Health	85,298	
Social Services and Housing	1,551,628	
Capital Region Association for the Mentally Handicapped (Clark Centre)		77,487
Social Services and Housing	77,487	
Capital Regional District		11,262,487
Health	9,887,010	
Lottery Fund	137,312	
Municipal Affairs, Recreation and Culture	1,234,290	
Regional and Economic Development	3,875	
Capital Regional Hospital District		277,546
Health	277,546	
Capitol Hill Daycare Society		41,270
Social Services and Housing	41,270	
Capitol Hill Out of School Care Centre		10,716
Social Services and Housing	10,716	
Capitol Hill Specialized Care Home Ltd		149,333
Health	93,615	
Social Services and Housing	55,718	
Capitol Theatre Restoration Society		10,579
Social Services and Housing	10,579	
Cappy Yates Park Society		11,835
Social Services and Housing	11,835	
Care Medical Supplies		25,068
Social Services and Housing	25,068	
Care Medical Supplies-Surrey		36,361
Social Services and Housing	36,361	
Career Options		41,920
Social Services and Housing	41,920	
Cariboo Action Training Society		523,908
Labour and Consumer Services	600	
Lottery Fund	40,000	
Solicitor General	483,308	
Cariboo Cerebral Palsy Association		149,567
Health	91,960	
Social Services and Housing	57,607	
Cariboo Chilcotin Child Development Centre Association		82,666
Education	5,850	
Lottery Fund	76,666	
Social Services and Housing	150	
Cariboo Child Care Society		67,898
Social Services and Housing	67,898	
Cariboo College		23,880,984
Advanced Education, Training and Technology	23,572,758	
Social Services and Housing	229,904	
Solicitor General	78,322	
Cariboo College Foundation		55,000
Advanced Education, Training and Technology	55,000	
Cariboo Family Enrichment Centre Society		38,400
Social Services and Housing	38,400	
Cariboo Friendship Society Housing		57,124
Social Services and Housing	57,124	
Cariboo Friendship Society, The		419,824
Health	338,624	
Native Affairs	21,500	
Social Services and Housing	15,950	
Solicitor General	43,750	
Cariboo Home Society		72,645
Social Services and Housing	72,645	
Cariboo Memorial Hospital		50,636
Health	210	
Labour and Consumer Services	49,720	
Social Services and Housing	612	
Solicitor General	94	
Cariboo Memorial Hospital Society		9,101,141
Health	9,091,076	
Labour and Consumer Services	10,065	
Cariboo Park Home Society		1,150,103
Health	1,144,382	
Social Services and Housing	5,721	
Cariboo Regional Hospital District		537,915
Health	30,415	
Lottery Fund	500,000	
Regional and Economic Development	7,500	
Cariboo Tourist Association		327,744
Provincial Secretary	105,454	
Social Services and Housing	1,378	
Tourism	220,912	
Cariboo Trainers & Therapists Ltd		43,980
Labour and Consumer Services	43,980	
Cariboo Tribal Council		29,330
Labour and Consumer Services	1,830	
Social Services and Housing	27,500	
Cariboo Union Board of Health		30,750
Health	30,750	
Cariboo-Chilcotin School District 27		34,310,240
Education	34,198,989	
Lottery Fund	3,000	
Social Services and Housing	108,251	
Cariboo-Thompson Nicola Library System		871,149
Lottery Fund	1,000	
Municipal Affairs, Recreation and Culture	870,149	
Carignan, G		13,968
Social Services and Housing	13,968	
Carlile, D		76,035
Social Services and Housing	76,035	
Carlsbad Private Hospital		1,212,665
Health	1,210,860	
Social Services and Housing	1,805	
Carlson & M Carlson, K		75,125
Agriculture and Fisheries	75,125	
Carlson, G		19,081
Social Services and Housing	19,081	
Carlson, I		49,731
Social Services and Housing	49,731	
Carlton Lodge Ltd		1,470,261
Health	1,470,261	
Carlton Private Hospital Ltd		1,974,378
Health	1,971,337	
Social Services and Housing	3,041	
Carmichael, B		76,483
Social Services and Housing	76,483	
Carnarvon Community School Daycare		43,298
Social Services and Housing	43,298	
Carnegie Community Centre Association		21,427
Advanced Education, Training and Technology	19,705	
Lottery Fund	1,722	
Carousel Theatre Society		74,834
Lottery Fund	74,834	
Carpenter & G Carpenter, J		16,856
Social Services and Housing	16,856	
Carpentry Apprenticeship & Training Committee		43,171
Advanced Education, Training and Technology	43,171	
Carr, B		49,230
Social Services and Housing	49,230	
Carr, G D		25,373
Health	25,373	
Carrier Sekani Tribal Council		258,080
Education	30,000	
Health	595	
Labour and Consumer Services	20,000	
Native Affairs	3,000	
Social Services and Housing	204,485	
Carstairs & G Carstairs, R		27,016
Social Services and Housing	27,016	
Carter, M A		10,695
Health	10,175	
Social Services and Housing	520	
Cartier House		1,509,368
Health	1,502,548	
Social Services and Housing	6,820	
Cartier, L		10,568
Social Services and Housing	10,568	
Cartwright Street Gallery		43,500
Municipal Affairs, Recreation and Culture	43,500	
Casorso & M Casorso, G		70,032
Agriculture and Fisheries	70,032	
Casorso & M F Casorso, A		23,968
Agriculture and Fisheries	23,968	
Casorso In Trust, N		39,958
Agriculture and Fisheries	39,958	
Casorso, M		82,861
Agriculture and Fisheries	82,861	
Cassiar Hospital Society, The		666,512
Health	666,512	
Castlegar & District Community Services Society		121,608
Health	14,700	
Labour and Consumer Services	44,213	
Social Services and Housing	57,655	
Solicitor General	5,040	
Castlegar & District Development Board		107,430
Regional and Economic Development	21,152	
Social Services and Housing	86,278	
Castlegar & District Heritage Society		36,228
Social Services and Housing	36,228	
Castlegar & District Home Support Services Association		588,856
Health	582,336	
Lottery Fund	2,099	
Social Services and Housing	4,421	
Castlegar & District Hospital Society		4,487,249

	Ministry $	Total $
Health	4,487,249	
Castlegar & District Project Society		499,805
Lottery Fund	499,805	
Castlegar & District Public Library Association		12,565
Lottery Fund	245	
Municipal Affairs, Recreation and Culture	12,320	
Castlegar Chamber of Commerce		15,203
Lottery Fund	3,100	
Regional and Economic Development	7,750	
Social Services and Housing	3,903	
Tourism	450	
Castlegar School District 9		9,158,753
Education	9,126,186	
Lottery Fund	3,000	
Social Services and Housing	29,567	
Castro & C Castro, V		48,735
Social Services and Housing	48,735	
Catalyst Enterprise		19,645
Labour and Consumer Services	6,072	
Solicitor General	13,573	
Catch 16		10,500
Labour and Consumer Services	10,500	
Catena Ltd		149,711
Social Services and Housing	149,711	
Catholic Charities Hostel		502,094
Social Services and Housing	502,094	
Catholic Family Services of the Roman Catholic Archbishop of Vancouver		71,400
Social Services and Housing	71,400	
Catholic Public Schools Archdiocese of Vancouver		20,006,041
Education	20,006,041	
Catholic Public Schools Diocese of Prince George		4,284,153
Education	4,284,153	
Catholic Public Schools Diocese of Victoria		2,983,333
Education	2,983,333	
Catholic Public Schools of Kamloops		874,330
Education	874,330	
Catholic Public Schools of Nelson Diocese		1,921,343
Education	1,921,343	
Caulien, J		16,468
Social Services and Housing	16,468	
Caumanns, K		24,390
Health	13,238	
Social Services and Housing	11,152	
Caunce, C		14,604
Social Services and Housing	14,604	
Cavell Private Hospital, Edith		1,760,640
Health	1,692,254	
Social Services and Housing	68,386	
Cawsey, B		18,486
Social Services and Housing	18,486	
Caza & C Pasin, A		18,613
Social Services and Housing	18,613	
Cazzador, M		20,872
Social Services and Housing	20,872	
Cedar Cottage Adult Day Care		153,914
Health	153,914	
Cedar Cottage Neighbourhood House		82,880
Social Services and Housing	82,880	
Cedar Creek Estate Winery		58,492
Agriculture and Fisheries	58,492	
Cedar Crest Management Ltd		261,466
Social Services and Housing	261,466	
Cedar Crest Management Ltd (Fircrest)		72,876
Health	72,876	
Cedar Crest Management Ltd (The Cedars)		310,564
Health	172,840	
Social Services and Housing	137,724	
Cedar Daycare Society		25,969
Social Services and Housing	25,969	
Cedar Grove Baptist Church		84,945
Social Services and Housing	84,945	
Cedar Way Community Resource Society		17,007
Solicitor General	17,007	
Cedarview Lodge		3,048,782
Health	3,037,464	
Social Services and Housing	11,318	
Celebrity Concert Society of B C		62,000
Lottery Fund	62,000	
Centennial Park Lodge		463,614
Health	463,614	
Centerline Auto Brokers Ltd		10,267
Social Services and Housing	10,267	
Centillion Consulting Ltd		75,047
Advanced Education, Training and Technology	75,047	
Central Care Home		2,455,681
Health	2,455,323	
Social Services and Housing	358	
Central Cariboo Home Support		554,942
Health	488,478	
Social Services and Housing	66,464	
Central City Mission Society		2,322,473
Health	1,768,846	
Labour and Consumer Services	176,876	
Social Services and Housing	376,751	
Central Coast Regional Hospital District		34,861
Health	33,861	
Regional and Economic Development	1,000	
Central Coast School District 49		2,578,555
Education	2,577,355	
Lottery Fund	1,200	
Central Drug Stores Ltd		26,938
Social Services and Housing	26,938	
Central Fraser Valley Agricultural Association		28,047
Agriculture and Fisheries	28,047	
Central Fraser Valley Fair Association		185,000
Lottery Fund	185,000	
Central Fraser Valley Regional Hospital District		113,952
Health	113,952	
Central Fraser Valley Union Board of Health		63,675
Health	63,675	
Central Interior Regional Arts Council		15,000
Lottery Fund	15,000	
Central Interior Society For Correctional Tasks		336,587
Social Services and Housing	81,667	
Solicitor General	254,920	
Central Interior Special Services To Children Society		152,892
Social Services and Housing	152,892	
Central Island Arts Alliance		26,625
Lottery Fund	26,625	
Central Kootenay Regional Hospital District		212,384
Health	212,384	
Central Kootenay Union Board of Health		30,450
Health	30,450	
Central North Thompson Lions Club		28,980
Social Services and Housing	28,980	
Central Okanagan Child Care Resources Society		243,741
Health	5,270	
Social Services and Housing	175,971	
Solicitor General	62,500	
Central Okanagan Daycare Society		109,834
Social Services and Housing	109,834	
Central Okanagan Elizabeth Fry Society		37,000
Solicitor General	37,000	
Central Okanagan Elizabeth Fry Society & John Howard Society of B C Kelowna Council		15,000
Attorney General	15,000	
Central Okanagan Emergency Shelter Society		109,487
Social Services and Housing	109,487	
Central Okanagan Health Care Society- David Lloyd Jones Home		1,174,277
Health	1,174,277	
Central Okanagan Health Care Society- May Bennett Home		513,789
Health	513,789	
Central Okanagan Heritage Society		82,847
Lottery Fund	78,412	
Social Services and Housing	4,435	
Central Okanagan Indian Friendship Society		218,219
Labour and Consumer Services	73,570	
Lottery Fund	3,243	
Native Affairs	22,000	
Social Services and Housing	119,406	
Central Okanagan Regional Hospital District		108,438
Health	108,438	
Central Okanagan School District 23		46,534,815
Education	46,528,315	
Labour and Consumer Services	3,500	
Lottery Fund	3,000	
Central Park Lodge		2,470,927
Health	2,470,927	
Central Park Lodges-Glenwarren Lodge		1,705,200
Health	1,700,875	
Social Services and Housing	4,325	
Central Park Manor		1,455,470
Health	1,434,068	
Social Services and Housing	21,402	
Central Presbyterian Church Out of School Care		34,525
Social Services and Housing	34,525	
Central Saanich Volunteer Firemen's Association		44,615
Health	44,615	
Central Vancouver Island Crisis Society		12,600
Social Services and Housing	12,600	
Central Vancouver Island Union Board Of Health		37,700
Health	37,700	
Central Vancouver Island Women's Recovery Society		16,482
Social Services and Housing	16,482	
Centre Culturel Colombien		30,300
Education	30,300	
Centre Culturel Francophone De Vancouver Pour Educacentre		45,800

	Ministry $	Total $
Advanced Education, Training and Technology	31,500	
Education	14,300	
Cerebral Palsy Association of Prince George & District		874,132
Health	455,337	
Social Services and Housing	418,795	
Cerebral Palsy Sports Association of B C		30,939
Lottery Fund	2,089	
Municipal Affairs, Recreation and Culture	28,850	
Cerny, I		21,476
Social Services and Housing	21,476	
Chadwick, B		19,508
Social Services and Housing	19,508	
Chaim Adult Day Care Society, L		61,255
Health	61,255	
Chako Kunamokst Society		38,527
Health	37,800	
Solicitor General	727	
Chamber of Commerce of the City of Grand Forks		13,516
Lottery Fund	2,516	
Regional and Economic Development	11,000	
Chan & M Muncaster, E		104,143
Health	104,143	
Chan, E		174,546
Health	111,460	
Social Services and Housing	63,086	
Chang, C		15,570
Social Services and Housing	15,570	
Changes Cabinets Inc		14,336
Social Services and Housing	14,336	
Chao, C W, Dr		36,190
Health	36,190	
Charaf & J Charaf, F		15,240
Social Services and Housing	15,240	
Charlesworth, P		16,641
Solicitor General	16,641	
Charlford House Society for Women		110,236
Labour and Consumer Services	87,768	
Social Services and Housing	22,468	
Charlie Lake Fire Department		20,000
Lottery Fund	20,000	
Charlton, R		10,416
Social Services and Housing	10,416	
Charron, P		88,799
Health	88,799	
Chase & District Curling Club		18,827
Lottery Fund	18,827	
Chase & District Health Society		253,650
Health	253,650	
Chase Childcare		30,217
Social Services and Housing	30,217	
Chaster, W		26,997
Social Services and Housing	26,997	
Chateau Ste Claire Wines Ltd		29,175
Agriculture and Fisheries	29,175	
Chatham Day Care Centre		50,056
Social Services and Housing	50,056	
Chawithil Band Council		44,036
Education	30,560	
Labour and Consumer Services	13,476	
Chehalis Band Council		25,000
Labour and Consumer Services	25,000	
Chel-Ryan Enterprises Ltd		10,100
Social Services and Housing	10,100	
Chemainus Hospital		1,498,557
Health	1,498,557	
Chen, C N, Dr		29,759
Health	29,643	
Social Services and Housing	116	
Chen, M		11,296
Health	11,296	
Cheney, M		14,995
Social Services and Housing	14,995	
Cherington Intercare Inc		1,722,560
Health	1,722,560	
Chernoff, D		25,139
Health	14,293	
Social Services and Housing	10,846	
Cherry Doors		348,178
Social Services and Housing	348,178	
Cheshire Homes Society		54,485
Health	54,485	
Chester & K Chester, M		11,740
Social Services and Housing	11,740	
Chester Street		30,941
Social Services and Housing	30,941	
Chesterfield House Society		188,233
Social Services and Housing	188,233	
Chetwynd & District Chamber of Commerce		11,850
Lottery Fund	3,100	
Regional and Economic Development	8,750	
Chetwynd & District General Hospital		35,929
Labour and Consumer Services	35,929	
Chetwynd & District Hospital Society		1,735,645
Health	1,717,184	
Labour and Consumer Services	18,461	
Chetwynd Area Community Resources Society		194,310
Attorney General	8,600	
Health	23,500	
Social Services and Housing	157,492	
Solicitor General	4,718	
Chetwynd Ballpark Society		43,893
Social Services and Housing	43,893	
Chetwynd Place		52,984
Health	43,959	
Social Services and Housing	9,025	
Chetwynd Public Library Association		16,351
Municipal Affairs, Recreation and Culture	16,351	
Chetwynd Volunteer Fire Department		20,000
Lottery Fund	20,000	
Cheung, S		95,056
Social Services and Housing	95,056	
Chiasson, T		14,859
Social Services and Housing	14,859	
Chicione & A Chicione, M		26,678
Social Services and Housing	26,678	
Child Care Society for the East Kootenay		151,144
Attorney General	25,000	
Social Services and Housing	126,144	
Child Day Care Program		21,358,222
Social Services and Housing	21,358,222	
Child Development Centre		67,560
Education	8,130	
Health	32,645	
Social Services and Housing	26,785	
Child Development Centre Society of, The Fort St John & District		281,886
Education	2,100	
Health	151,525	
Social Services and Housing	130,261	
Children's Centre		27,248
Social Services and Housing	27,248	
Children's Miracle Network Telethon		100,000
Lottery Fund	100,000	
Children's Place Child Care Centre		48,369
Social Services and Housing	48,369	
Childrens Aid Society of the Regional Municipality of Halton		24,360
Social Services and Housing	24,360	
Childrens Arts Umbrella Association		144,333
Lottery Fund	133,333	
Municipal Affairs, Recreation and Culture	11,000	
Childrens Challenge Daycare Inc		325,400
Social Services and Housing	325,400	
Childrens Development Centre		15,624
Education	1,170	
Social Services and Housing	14,454	
Childrens Foundation, The		391,031
Social Services and Housing	391,031	
Childrens Foundation-Esther Irwin Home		36,545
Social Services and Housing	36,545	
Childrens Foundation-Hilltop House		3,753,836
Social Services and Housing	3,753,836	
Childrens Fun Factory		13,127
Social Services and Housing	13,127	
Childrens House Montessori Preschool Society		13,132
Education	13,132	
Childrens World Preschool & Day Care		76,648
Social Services and Housing	76,648	
Childs Place at St Johns, The		20,698
Social Services and Housing	20,698	
Chilliwack & District Agricultural Society		25,497
Agriculture and Fisheries	25,497	
Chilliwack & District Opportunity Workshop		17,843
Social Services and Housing	17,843	
Chilliwack Chamber of Commerce		13,840
Lottery Fund	2,140	
Regional and Economic Development	10,500	
Tourism	1,200	
Chilliwack Christian School Society		226,251
Education	226,251	
Chilliwack Community Arts Council		28,829
Lottery Fund	12,880	
Social Services and Housing	15,949	
Chilliwack Community Services		1,062,082
Advanced Education, Training and Technology	7,805	
Attorney General	15,000	
Health	54,222	
Labour and Consumer Services	252,284	
Lottery Fund	60,000	
Social Services and Housing	569,157	
Solicitor General	103,614	

	Ministry $	Total $
Chilliwack Developmental Preschool Society		82,780
Social Services and Housing	82,780	
Chilliwack General Hospital		65,591
Social Services and Housing	65,591	
Chilliwack General Hospital Society		22,011,303
Health	22,011,303	
Chilliwack Home Aides		22,208
Social Services and Housing	22,208	
Chilliwack Intermediate Care Boarding Home		25,526
Social Services and Housing	25,526	
Chilliwack Intermediate Care Housing Society-Parkholm Lodge		194,911
Health	194,911	
Chilliwack Museum & Historical Society		24,000
Municipal Affairs, Recreation and Culture	24,000	
Chilliwack Riding Club		10,682
Lottery Fund	10,682	
Chilliwack School District 33		26,303,255
Education	26,214,993	
Lottery Fund	3,000	
Social Services and Housing	85,262	
Chilliwack Senior Recreation Centre		13,000
Lottery Fund	13,000	
Chilliwack T L C Daycare		66,200
Social Services and Housing	66,200	
Chimney, S		30,516
Health	30,516	
Chimo Achievement Centre		58,989
Health	58,989	
Chimo Personal Distress Intervention Service		273,579
Social Services and Housing	273,579	
Cho, V		13,304
Social Services and Housing	13,304	
Choi, D, Dr		77,830
Social Services and Housing	77,830	
Choice Learning Center For Exceptional Children Society		154,835
Education	154,835	
Chotem, M		20,432
Health	20,432	
Chovil, N		10,460
Health	10,460	
Chow & R S Chow, J K		13,233
Social Services and Housing	13,233	
Chown Adult Day Care Centre		222,533
Health	222,533	
Chrisholme Society		667,045
Social Services and Housing	667,045	
Christensen, B		15,828
Agriculture and Fisheries	15,828	
Christenson Bros Farms Ltd		14,834
Agriculture and Fisheries	14,834	
Christian Outreach of Canada		290,320
Education	290,320	
Christian School Association of Burnaby		338,086
Education	338,086	
Christian School Association of Surrey		485,814
Education	485,814	
Christian School Society of Houston		257,063
Education	257,063	
Christian School Society of Smithers & Telkwa		419,934
Education	419,934	
Christie & B Milner, C		120,449
Social Services and Housing	120,449	
Christopher House		23,024
Health	23,024	
Chu, P K T, Dr		18,161
Social Services and Housing	162	
Solicitor General	17,999	
Ciara Early Childhood Centre		63,412
Social Services and Housing	63,412	
Cineworks Independent Filmmakers Society		27,686
Municipal Affairs, Recreation and Culture	27,000	
Social Services and Housing	686	
Cioe, J		17,772
Health	17,772	
Cipes, S		20,286
Agriculture and Fisheries	20,286	
Cirjak, K		22,780
Health	15,950	
Social Services and Housing	6,830	
Citizens Development Fund		247,917
Social Services and Housing	247,917	
City Hall Child Care Centre		11,089
Social Services and Housing	11,089	
City Hall Child Care Society		81,536
Social Services and Housing	81,536	
City of Armstrong		895,453
Education	403,658	
Municipal Affairs, Recreation and Culture	481,218	
Transportation and Highways	10,577	

	Ministry $	Total $
City of Castlegar		1,867,520
Education	899,198	
Municipal Affairs, Recreation and Culture	869,712	
Regional and Economic Development	40,000	
Solicitor General	2,500	
Transportation and Highways	56,110	
City of Colwood		2,621,366
Education	1,480,007	
Finance and Corporate Relations	6,745	
Municipal Affairs, Recreation and Culture	977,823	
Solicitor General	1,250	
Transportation and Highways	155,541	
City of Courtenay		4,199,010
Education	1,241,642	
Lottery Fund	33,333	
Municipal Affairs, Recreation and Culture	2,721,755	
Solicitor General	2,280	
Transportation and Highways	200,000	
City of Cranbrook		4,512,885
Education	1,761,898	
Municipal Affairs, Recreation and Culture	2,725,119	
Regional and Economic Development	1,362	
Social Services and Housing	226	
Solicitor General	4,280	
Transportation and Highways	20,000	
City of Dawson Creek		3,263,733
Education	1,113,903	
Municipal Affairs, Recreation and Culture	2,089,502	
Regional and Economic Development	50,649	
Social Services and Housing	367	
Solicitor General	4,512	
Transportation and Highways	4,800	
City of Duncan		997,441
Education	521,947	
Lottery Fund	17,444	
Municipal Affairs, Recreation and Culture	448,158	
Solicitor General	3,160	
Transportation and Highways	6,732	
City of Enderby		706,563
Education	307,536	
Health	726	
Municipal Affairs, Recreation and Culture	389,232	
Regional and Economic Development	7,664	
Social Services and Housing	1,092	
Transportation and Highways	313	
City of Fernie		1,721,900
Education	590,538	
Municipal Affairs, Recreation and Culture	1,121,029	
Regional and Economic Development	9,333	
Solicitor General	1,000	
City of Fort St John		3,594,025
Education	1,197,944	
Health	193,016	
Municipal Affairs, Recreation and Culture	2,195,345	
Solicitor General	7,720	
City of Grand Forks		1,493,117
Education	454,112	
Municipal Affairs, Recreation and Culture	1,037,655	
Solicitor General	1,350	
City of Greenwood		448,326
Education	101,612	
Municipal Affairs, Recreation and Culture	345,464	
Regional and Economic Development	500	
Solicitor General	750	
City of Kamloops		17,331,427
Education	7,020,907	
Health	21,742	
Lottery Fund	15,534	
Municipal Affairs, Recreation and Culture	9,749,155	
Regional and Economic Development	43,750	
Social Services and Housing	600	
Solicitor General	221,739	
Transportation and Highways	258,000	
City of Kelowna		18,709,176
Education	8,938,065	
Health	5,535	
Lottery Fund	500,000	
Municipal Affairs, Recreation and Culture	7,532,292	
Social Services and Housing	3,655	
Solicitor General	12,129	
Transportation and Highways	1,717,500	
City of Kimberley		2,290,592
Education	1,008,635	
Health	556	
Lottery Fund	289,777	
Municipal Affairs, Recreation and Culture	954,997	
Regional and Economic Development	34,087	
Solicitor General	2,540	
City of Langley		3,044,545
Education	1,821,876	

	Ministry $	Total $
Municipal Affairs, Recreation and Culture	1,183,971	
Solicitor General	12,133	
Transportation and Highways	26,565	
City of Merritt		1,151,097
Attorney General	8,600	
Education	588,435	
Lottery Fund	8,100	
Municipal Affairs, Recreation and Culture	522,316	
Solicitor General	3,646	
Transportation and Highways	20,000	
City of Nanaimo		17,464,217
Attorney General	17,269	
Education	6,735,276	
Environment	30,000	
Lottery Fund	92,667	
Municipal Affairs, Recreation and Culture	10,533,839	
Regional and Economic Development	33,512	
Social Services and Housing	2,440	
Solicitor General	18,230	
Transportation and Highways	984	
City of Nelson		2,602,847
Education	1,136,617	
Health	243,130	
Lottery Fund	44,500	
Municipal Affairs, Recreation and Culture	1,077,818	
Regional and Economic Development	31,597	
Social Services and Housing	250	
Solicitor General	68,935	
City of New Westminster		8,366,429
Education	4,072,838	
Health	84,789	
Municipal Affairs, Recreation and Culture	3,711,461	
Regional and Economic Development	25,000	
Solicitor General	33,114	
Transportation and Highways	439,227	
City of North Vancouver		5,242,543
Education	3,548,746	
Municipal Affairs, Recreation and Culture	1,638,845	
Social Services and Housing	50,332	
Solicitor General	4,620	
City of Parksville		2,184,409
Education	1,028,701	
Health	800	
Municipal Affairs, Recreation and Culture	1,041,900	
Solicitor General	2,378	
Transportation and Highways	110,630	
City of Penticton		5,725,471
Agriculture and Fisheries	21,485	
Education	3,400,112	
Municipal Affairs, Recreation and Culture	2,150,518	
Regional and Economic Development	25,000	
Social Services and Housing	795	
Solicitor General	13,370	
Transportation and Highways	114,191	
City of Port Alberni		3,635,803
Education	2,215,290	
Health	274,674	
Lottery Fund	50,275	
Municipal Affairs, Recreation and Culture	1,085,858	
Solicitor General	9,706	
City of Port Coquitlam		5,293,156
Attorney General	20,000	
Education	3,845,940	
Municipal Affairs, Recreation and Culture	1,420,656	
Solicitor General	6,560	
City of Port Moody		3,509,451
Education	1,751,963	
Lottery Fund	100,000	
Municipal Affairs, Recreation and Culture	1,590,623	
Regional and Economic Development	4,773	
Solicitor General	23,075	
Transportation and Highways	39,017	
City of Prince George		14,722,551
Attorney General	20,120	
Education	6,617,072	
Lottery Fund	24,873	
Municipal Affairs, Recreation and Culture	7,736,217	
Regional and Economic Development	30,000	
Social Services and Housing	6,996	
Solicitor General	33,055	
Transportation and Highways	254,218	
City of Prince Rupert		2,705,503
Attorney General	25,000	
Education	1,418,900	
Municipal Affairs, Recreation and Culture	1,224,913	
Social Services and Housing	990	
Solicitor General	10,700	
Transportation and Highways	25,000	
City of Quesnel		2,016,764
Education	736,436	
Finance and Corporate Relations	3,992	
Lottery Fund	373,600	
Municipal Affairs, Recreation and Culture	870,566	
Regional and Economic Development	6,000	
Solicitor General	6,170	
Transportation and Highways	20,000	
City of Revelstoke		1,918,129
Attorney General	8,600	
Education	784,873	
Municipal Affairs, Recreation and Culture	1,082,978	
Regional and Economic Development	30,000	
Solicitor General	3,378	
Transportation and Highways	8,300	
City of Rossland		954,953
Education	540,383	
Municipal Affairs, Recreation and Culture	413,570	
Solicitor General	1,000	
City of Terrace		1,844,259
Attorney General	11,000	
Education	1,037,552	
Lottery Fund	148,941	
Municipal Affairs, Recreation and Culture	599,926	
Regional and Economic Development	40,655	
Social Services and Housing	535	
Solicitor General	5,650	
City of Trail		1,695,060
Education	962,543	
Health	1,548	
Municipal Affairs, Recreation and Culture	601,921	
Solicitor General	3,080	
Transportation and Highways	125,968	
City of Vancouver		82,128,529
Advanced Education, Training and Technology	39,618	
Attorney General	25,350	
Education	40,691,531	
Health	13,512,383	
Municipal Affairs, Recreation and Culture	26,240,073	
Social Services and Housing	1,392,708	
Solicitor General	226,866	
City of Vernon		5,550,304
Education	2,561,466	
Finance and Corporate Relations	630	
Lottery Fund	166,666	
Municipal Affairs, Recreation and Culture	2,751,172	
Regional and Economic Development	45,989	
Social Services and Housing	720	
Solicitor General	2,930	
Transportation and Highways	20,731	
City of Victoria		12,001,513
Education	6,776,326	
Lottery Fund	67,000	
Municipal Affairs, Recreation and Culture	5,050,350	
Social Services and Housing	454	
Solicitor General	107,383	
City of White Rock		4,051,119
Education	2,789,873	
Lottery Fund	228,193	
Municipal Affairs, Recreation and Culture	686,147	
Regional and Economic Development	1,561	
Solicitor General	4,580	
Transportation and Highways	340,765	
City of Williams Lake		2,156,140
Education	810,739	
Municipal Affairs, Recreation and Culture	1,335,305	
Regional and Economic Development	1,000	
Solicitor General	9,096	
Clarck, Y		28,800
Health	28,800	
Clarissa Guest Home		91,114
Health	61,158	
Social Services and Housing	29,956	
Clark & M Clark, M		21,393
Social Services and Housing	21,393	
Clark Brinton Consultants		89,768
Labour and Consumer Services	89,768	
Clark, D		25,380
Health	25,380	
Clark, H		46,980
Social Services and Housing	46,980	
Clark, L		38,356
Health	38,356	
Clark, P D, Dr		25,200
Health	4,322	
Labour and Consumer Services	20,878	
Clark, Y		19,254
Social Services and Housing	19,254	
Clarke & T Clarke, M		80,006
Social Services and Housing	80,006	
Clarke, L H, Dr		11,037
Health	10,980	

	Ministry $	Total $
Social Services and Housing	57	
larke, T		10,041
Agriculture and Fisheries	665	
Labour and Consumer Services	9,000	
Social Services and Housing	376	
larkson & S Clarkson, S		23,850
Social Services and Housing	23,850	
lavert, V		10,590
Social Services and Housing	10,590	
lear Vision Optics Inc		18,144
Social Services and Housing	18,144	
learbrook Golden Age Society		11,692
Social Services and Housing	11,692	
learwater Home Support		130,922
Health	130,922	
learwater Ski Club		46,026
Lottery Fund	44,052	
Social Services and Housing	1,974	
lemas & S Clemas, W		21,803
Social Services and Housing	21,803	
lemas, S		38,118
Health	27,235	
Social Services and Housing	10,883	
lement, K, Mrs		14,106
Social Services and Housing	14,106	
leveland-Schmidt, L		13,558
Health	13,558	
linton Curling Club		33,334
Lottery Fund	33,334	
lovelly Terrace Hospital Ltd		950,225
Health	942,156	
Social Services and Housing	8,069	
lover Lodge		79,916
Health	79,916	
loverdale Heights Day Care Centre		24,034
Social Services and Housing	24,034	
loverdale Lettuce & Vegetable Co-Operative		18,803
Agriculture and Fisheries	18,803	
loverdale Minor Softball Association		18,541
Lottery Fund	18,541	
lynch Prostetic & Orthotic Laboratory Ltd		12,255
Health	12,255	
oast Foundation Society (1974)		1,640,366
Health	1,073,200	
Lottery Fund	76,667	
Social Services and Housing	490,499	
oast Garibaldi Union Board of Health		15,000
Health	15,000	
oastal Community Services Society		2,026,310
Lottery Fund	40,315	
Social Services and Housing	948,471	
Solicitor General	1,037,524	
oastal Jazz and Blues Society		28,000
Municipal Affairs, Recreation and Culture	28,000	
obalt Hotel		24,364
Social Services and Housing	24,364	
ochrane, N, Dr		59,099
Health	59,099	
oldstream Ranch Ltd		32,119
Agriculture and Fisheries	32,119	
ole, G		11,760
Health	11,760	
oleman, B		55,830
Health	55,830	
oleman, B		25,613
Health	25,613	
oles, E M, Dr		28,520
Health	28,520	
ollege of Family Physicians of Canada		257,290
Health	197,290	
Labour and Consumer Services	60,000	
ollege of New Caledonia		18,862,469
Advanced Education, Training and Technology	18,614,865	
Lottery Fund	818	
Municipal Affairs, Recreation and Culture	80	
Social Services and Housing	197,206	
Solicitor General	49,500	
ollegio Del Mondo Unito Dell Adriatico		30,712
Advanced Education, Training and Technology	30,712	
ollina Farms Ltd		93,464
Agriculture and Fisheries	93,464	
ollings, C		16,964
Social Services and Housing	16,964	
ollingwood Place		34,801
Social Services and Housing	34,801	
ollinson, S, Dr		44,659
Health	44,659	
oltman & H Coltman, J		25,385
Social Services and Housing	25,385	
olumbia Valley Family Support Group		50,206
Social Services and Housing	50,206	
Columbia Valley Homemaker Service		118,056
Health	118,056	
Columbia Valley Recreation Society		16,641
Lottery Fund	16,641	
Columbia View Lodge		1,737,661
Health	1,730,020	
Social Services and Housing	7,641	
Columbia View Lodge Adult Day Care		10,163
Health	10,163	
Columbia-Shuswap Regional Hospital District		11,502
Health	11,502	
Columbian Centre Society		279,490
Health	227,618	
Social Services and Housing	51,872	
Colyn, W E		21,235
Social Services and Housing	21,235	
Comcare (Canada) Ltd		2,049,905
Health	1,748,199	
Social Services and Housing	301,706	
Commissioner Teachers Pensions		153,582,732
Education	153,582,732	
Commonwealth of Learning		1,000,000
Advanced Education, Training and Technology	1,000,000	
Commonwealth Parliamentary Association		18,881
Legislation	18,881	
Community Access Program		10,626
Social Services and Housing	10,626	
Community Access Resources Ltd		61,209
Social Services and Housing	61,209	
Community After School Care Programme		31,879
Social Services and Housing	31,879	
Community Arts Council Alberni Valley		10,710
Lottery Fund	10,710	
Community Arts Council of Fort St John		11,870
Lottery Fund	11,870	
Community Arts Council of Greater Victoria		33,414
Lottery Fund	25,455	
Social Services and Housing	7,959	
Community Arts Council of Richmond		22,425
Lottery Fund	22,425	
Community Arts Council of Vancouver		42,515
Lottery Fund	42,515	
Community Arts Council of Williams Lake		11,040
Lottery Fund	11,040	
Community Awareness & Prevention Services		14,576
Labour and Consumer Services	14,576	
Community Council of Greater Victoria		44,169
Advanced Education, Training and Technology	4,722	
Social Services and Housing	39,447	
Community Home Support Services Association		5,832,206
Health	4,981,396	
Social Services and Housing	850,810	
Community Integration Services Society		71,364
Social Services and Housing	71,364	
Community Justice Initiatives Association		49,641
Attorney General	49,641	
Community Living Society		5,031,198
Health	360,458	
Social Services and Housing	4,670,740	
Community Options for Children & Familys		80,019
Social Services and Housing	80,019	
Community Options Society		98,418
Social Services and Housing	98,418	
Community Services Council Childrens Centre		17,413
Social Services and Housing	15,607	
Solicitor General	1,806	
Como Lake Private Hospital		2,344,072
Health	2,304,413	
Social Services and Housing	39,659	
Comox Family Life Association		74,573
Social Services and Housing	74,573	
Comox Recreational Commission		12,371
Lottery Fund	12,371	
Comox Valley Chamber of Commerce		24,857
Advanced Education, Training and Technology	10,257	
Lottery Fund	3,100	
Regional and Economic Development	11,500	
Comox Valley Child Development Association		309,866
Education	3,510	
Health	133,531	
Lottery Fund	48,333	
Social Services and Housing	124,492	
Comox Valley Childrens Day Care Society		57,275
Education	780	
Social Services and Housing	56,495	
Comox Valley Christian Education Society		86,326
Education	86,326	
Comox Valley Community Organization for Drug Education Services		35,000

	Ministry $	Total $
Labour and Consumer Services	35,000	
Comox Valley Curling Club		36,698
Lottery Fund	36,698	
Comox Valley Development Corp		52,212
Regional and Economic Development	52,212	
Comox Valley Family Life Association		375,208
Attorney General	12,000	
Health	22,623	
Social Services and Housing	339,993	
Solicitor General	592	
Comox Valley Homemaker Service Society		1,242,829
Health	1,207,092	
Social Services and Housing	35,737	
Comox Valley Metanoia Society		33,118
Health	32,016	
Lottery Fund	27	
Social Services and Housing	1,075	
Comox Valley Music Society		103,250
Lottery Fund	103,250	
Comox Valley Recovery Centre Society		292,961
Labour and Consumer Services	170,513	
Lottery Fund	96,666	
Social Services and Housing	25,782	
Comox Valley Transition Society		46,311
Attorney General	2,000	
Social Services and Housing	44,311	
Comox-Strathcona Regional Hospital District		132,075
Health	132,075	
Compassion Cleaning Services Co Inc		12,345
Social Services and Housing	12,345	
Complete Childcare Society		33,898
Social Services and Housing	33,898	
Comprehensive Human Service Development Corp		357,937
Social Services and Housing	357,937	
Conayt Friendship Society		89,442
Labour and Consumer Services	63,259	
Native Affairs	21,955	
Social Services and Housing	4,228	
Conifer Enterprises		43,903
Social Services and Housing	43,903	
Connection Drug Rehabilitation Society		397,666
Health	76,144	
Labour and Consumer Services	249,927	
Social Services and Housing	71,595	
Connemara Farms Ltd		41,305
Agriculture and Fisheries	41,305	
Connolly, O		16,438
Social Services and Housing	16,438	
Construction Industry Rehabilitation Plan		12,000
Labour and Consumer Services	12,000	
Consult A Professional Service Ltd		87,763
Health	87,763	
Contemporary Art Gallery Society of BC		32,270
Municipal Affairs, Recreation and Culture	32,270	
Continuing Care Employee Relations Association of B C		1,024,800
Health	1,024,800	
Cook, M		21,956
Social Services and Housing	21,956	
Coolbaugh, H		18,143
Social Services and Housing	18,143	
Cooper Place		23,232
Social Services and Housing	23,232	
Cooper, A		10,981
Social Services and Housing	10,981	
Cooper, M, Dr		15,177
Health	15,177	
Cooper, P		26,655
Social Services and Housing	26,655	
Coopers		20,166
Social Services and Housing	20,166	
Cope & M Cope, A		51,678
Social Services and Housing	51,678	
Cope, M		54,200
Health	54,200	
Copley, J		13,027
Social Services and Housing	13,027	
Coquitlam Area Fine Arts Council		15,015
Lottery Fund	15,015	
Coquitlam Care Centre		2,136,472
Health	2,119,211	
Social Services and Housing	17,261	
Coquitlam Chamber of Commerce		11,500
Lottery Fund	3,100	
Regional and Economic Development	7,500	
Tourism	900	
Coquitlam Public Library		370,089
Lottery Fund	210,000	
Municipal Affairs, Recreation and Culture	160,089	
Coquitlam School District 43		64,599,757
Advanced Education, Training and Technology	3,000	
Education	64,512,057	
Labour and Consumer Services	81,700	
Lottery Fund	3,000	
Coquitlam Share Society		2,034,757
Health	303,038	
Labour and Consumer Services	168,650	
Social Services and Housing	1,563,069	
Corby, L		17,846
Social Services and Housing	17,846	
Cordes, C K, Dr		72,612
Health	72,612	
Cordova House		962,648
Health	962,648	
Cork, E F		50,074
Health	50,074	
Corminboeuf, B		95,409
Social Services and Housing	95,409	
Corriveau, M		160,186
Health	81,896	
Social Services and Housing	78,290	
Cosper, L		64,485
Health	64,485	
Coulpier, R		23,988
Social Services and Housing	23,988	
Coulter, W		25,135
Social Services and Housing	25,135	
Council of Forest Industries of B C		2,550,100
International Business and Immigration	2,550,100	
Council of Ministers Education Canada		163,895
Education	163,895	
Country Childcare 1-2-3 Inc		30,750
Social Services and Housing	30,750	
Country Cottage Out of School Care		19,133
Social Services and Housing	19,133	
Country Day Care		51,627
Social Services and Housing	51,627	
Country Meadows Day Care Centre Society		37,623
Social Services and Housing	37,623	
Country Squire Retirement Villa		418,318
Health	301,857	
Social Services and Housing	116,461	
County Court Judges Conference		10,000
Attorney General	10,000	
Courchane, M, Dr		10,000
International Business and Immigration	10,000	
Courtenay & District Historical Society		52,591
Lottery Fund	7,500	
Social Services and Housing	45,091	
Courtenay Recreational Association		46,437
Lottery Fund	6,265	
Municipal Affairs, Recreation and Culture	200	
Social Services and Housing	39,972	
Courtenay School District 71		25,345,528
Advanced Education, Training and Technology	91	
Education	25,342,437	
Lottery Fund	3,000	
Couture, A		30,144
Social Services and Housing	30,144	
Couturier, F		33,620
Social Services and Housing	33,620	
Covert Holdings Ltd In Trust		484,991
Agriculture and Fisheries	484,991	
Covert Irrigation District		50,660
Agriculture and Fisheries	50,660	
Cowichan Agricultural Society & Farmers Institute		28,574
Agriculture and Fisheries	28,574	
Cowichan Band Council		87,138
Education	87,138	
Cowichan District Hospital, The Association		16,720,357
Health	16,720,357	
Cowichan Exhibition Association		13,961
Agriculture and Fisheries	13,961	
Cowichan Family Life Association		239,995
Social Services and Housing	239,995	
Cowichan Golf & Country Club		151,068
Lottery Fund	150,000	
Social Services and Housing	1,068	
Cowichan Home Support Society		991,887
Health	936,051	
Social Services and Housing	55,836	
Cowichan Lake Community Services Society		79,363
Health	7,670	
Labour and Consumer Services	25,000	
Municipal Affairs, Recreation and Culture	400	
Social Services and Housing	43,293	
Solicitor General	3,000	
Cowichan Lodge		1,693,686
Health	1,692,486	
Social Services and Housing	1,200	
Cowichan Lodge Adult Day Care Centre		69,609

	Ministry $	Total $
Health	69,609	
Cowichan Rape Assault Society		157,156
Social Services and Housing	157,156	
Cowichan School District 65		23,997,644
Education	23,944,270	
Lottery Fund	3,000	
Social Services and Housing	50,374	
Cowichan Valley Arts Council		36,780
Lottery Fund	8,245	
Social Services and Housing	28,535	
Cowichan Valley Native Friendship Centre		38,500
Health	38,500	
Cowichan Valley Substance Abuse Prevention Society		495,834
Labour and Consumer Services	495,834	
Cowichan Valley Trade School		31,384
Social Services and Housing	31,384	
Cowichan Valley Volunteer Society		107,629
Health	56,041	
Social Services and Housing	24,612	
Solicitor General	26,976	
Cowichan Valley Wildlife Rehabilition Society		15,724
Social Services and Housing	15,724	
Cowichan Women Against Violence Against Women		55,425
Attorney General	55,425	
Cowichan Wooden Boat Society		75,403
Lottery Fund	52,853	
Social Services and Housing	22,550	
Cowper, H		13,992
Health	13,992	
Cox, D N		28,365
Solicitor General	28,365	
CR3-Central Registry of Community Resources & Crisis Referral Society		101,142
Social Services and Housing	101,142	
Crabtree Corner		98,921
Social Services and Housing	98,921	
Cradle Haven Baby Care Ltd		810,140
Social Services and Housing	810,140	
Craft, G		11,618
Social Services and Housing	11,618	
Crafts Association of BC		28,040
Lottery Fund	28,040	
Craig, L		15,331
Social Services and Housing	15,331	
Craigdarroch Rest Home		248,985
Health	238,242	
Social Services and Housing	10,743	
Craigend Rest Home (Ac)		62,738
Social Services and Housing	62,738	
Craigend Rest Home (Ltc)		95,931
Health	95,931	
Cranbrook Archives Museum & Landmark Foundation		73,135
Municipal Affairs, Recreation and Culture	25,000	
Social Services and Housing	48,135	
Cranbrook Boys & Girls Club		52,687
Social Services and Housing	52,687	
Cranbrook Chamber of Commerce		13,650
Lottery Fund	3,100	
Regional and Economic Development	10,000	
Tourism	550	
Cranbrook Childrens Place		41,967
Social Services and Housing	41,967	
Cranbrook Home Support Services		827,679
Health	673,752	
Social Services and Housing	153,927	
Cranbrook Public Library Association		48,019
Lottery Fund	1,810	
Municipal Affairs, Recreation and Culture	46,209	
Cranbrook Railway Museum		19,540
Social Services and Housing	19,540	
Cranbrook Regional Hospital		18,299
Health	690	
Social Services and Housing	17,547	
Solicitor General	62	
Cranbrook Regional Hospital Society		12,753,129
Health	12,753,129	
Cranbrook School District 2		15,249,068
Education	15,202,968	
Lottery Fund	3,000	
Social Services and Housing	43,100	
Cranley Place Community Association		25,000
Lottery Fund	25,000	
Crawford, P J		14,880
Solicitor General	14,880	
Creative Care Daycare		13,017
Social Services and Housing	13,017	
Creative Centre Society		251,700
Health	251,700	
Creative Minds Child Care Society		31,151
Lottery Fund	19,469	

	Ministry $	Total $
Social Services and Housing	11,682	
Creed & L Creed, K		96,029
Social Services and Housing	96,029	
Creekside Adult Day Care		93,998
Health	93,998	
Creekview Tiny Tots Daycare Society		16,943
Social Services and Housing	16,943	
Crepnjak & Z Crepnjak, D		21,418
Social Services and Housing	21,418	
Crescent Beach Community Services		13,342
Social Services and Housing	13,342	
Crescent Beach Lodge		26,109
Health	14,100	
Social Services and Housing	12,009	
Cresteramics Society for the Handicapped		120,862
Social Services and Housing	120,862	
Cresthaven Home		142,884
Social Services and Housing	142,884	
Crestlene Lodge Ltd		269,688
Health	166,051	
Social Services and Housing	103,637	
Crestline Daycare Centre		44,832
Social Services and Housing	44,832	
Creston Citizen Advocacy Program		14,874
Social Services and Housing	14,874	
Creston Curling Club		12,500
Lottery Fund	12,500	
Creston Dyking District		122,005
Agriculture and Fisheries	122,005	
Creston Golf Club		281,036
Lottery Fund	83,333	
Social Services and Housing	197,703	
Creston Public Library Association		30,207
Municipal Affairs, Recreation and Culture	30,207	
Creston Valley Beef Growers Association		45,000
Agriculture and Fisheries	20,000	
Transportation and Highways	25,000	
Creston Valley Child Care Society		26,146
Social Services and Housing	26,146	
Creston Valley Gleaners Society		13,003
Lottery Fund	13,003	
Creston Valley Help Services Society		10,093
Health	9,936	
Social Services and Housing	157	
Creston Valley Home Support Society		1,110,740
Health	888,821	
Labour and Consumer Services	68,288	
Lottery Fund	50,260	
Social Services and Housing	103,371	
Creston Valley Hospital Association		4,170,652
Health	4,170,652	
Creston Valley Senior Citizens Association		15,290
Lottery Fund	15,290	
Creston Valley Wildlife Management Area		73,746
Lottery Fund	73,746	
Creston Valley Wildlife Management Authority		105,000
Environment	105,000	
Creston-Kaslo School District 86		9,614,662
Education	9,604,462	
Lottery Fund	3,000	
Social Services and Housing	7,200	
Crisis Intervention & Public Information Society of Greater Victoria		53,663
Health	53,663	
Crisis Intervention & Suicide Prevention Centre for Greater Vancouver		31,799
Social Services and Housing	31,799	
Crofton Day Care		10,536
Social Services and Housing	10,536	
Crofton House School		796,894
Education	796,894	
Croisdale, W		28,661
Social Services and Housing	28,661	
Cronin, D G, Dr		13,731
Social Services and Housing	13,731	
Crooks, G		30,000
Tourism	30,000	
Cross Country B C		140,088
Lottery Fund	140,088	
Cross Roads Christian School Society		83,692
Education	83,692	
Crossover Enterprises		380,322
Social Services and Housing	380,322	
Crossreach Project of Vancouver		165,535
Health	165,535	
Crossroads Adult Daycare		114,899
Health	114,899	
Crossroads Crisis & Family Services Society		57,157
Health	53,114	
Lottery Fund	4,043	

	Ministry $	Total $
Crossroads Human Services		283,268
Social Services and Housing	283,268	
Crossroads Social & Athletic Program		88,566
Social Services and Housing	88,566	
Crossroads Treatment Centre Society		794,500
Labour and Consumer Services	699,485	
Social Services and Housing	54,854	
Solicitor General	40,161	
Croydon Villa		23,375
Social Services and Housing	23,375	
Croydon Villa Rest Home Ltd		81,842
Health	11,945	
Social Services and Housing	69,897	
Cueto, M		34,500
Social Services and Housing	34,500	
Cuff, C		50,775
Social Services and Housing	50,775	
Cultural Network		10,000
Lottery Fund	10,000	
Cultus Lake Park Board		14,083
Environment	14,083	
Culver, R		35,142
Social Services and Housing	35,142	
Cumberland Adult Day Care		45,601
Health	45,601	
Cumberland Chamber of Commerce		10,350
Lottery Fund	3,100	
Regional and Economic Development	7,250	
Cumberland Health Care Society		949,623
Health	949,623	
Cumberland Intermediate Care Unit		1,546,403
Health	1,532,717	
Social Services and Housing	13,686	
Cummings & J Cummings, D		38,459
Social Services and Housing	38,459	
Cunningham, E		68,855
Social Services and Housing	68,855	
Cunningham, M		11,208
Social Services and Housing	11,208	
Cunningham, Y		19,529
Social Services and Housing	19,529	
Curling Council of B C		344,492
Lottery Fund	344,492	
Curtis & S Curtis, E		40,463
Agriculture and Fisheries	40,463	
Cutting, Y		13,232
Health	13,232	
Cypress Child Centre		33,405
Social Services and Housing	33,405	
Cythera Transition House		94,154
Social Services and Housing	94,154	
D B R Housing Society		165,612
Health	165,612	
D C Optical		26,626
Social Services and Housing	26,626	
Dadson & et al, M		76,625
Social Services and Housing	76,625	
Dahl, M		33,675
Social Services and Housing	33,675	
Dahler, M		19,388
Social Services and Housing	19,388	
Dahlstrom, D G, Dr		38,382
Labour and Consumer Services	25,254	
Solicitor General	13,128	
Dahms & L Dahms, K		18,580
Social Services and Housing	18,580	
Dahms, J		24,517
Social Services and Housing	24,517	
Dairyland Foods		103,338
Agriculture and Fisheries	103,338	
Dais Upholstery Centre Ltd		12,590
Social Services and Housing	12,590	
Daisy Daycare		16,438
Social Services and Housing	16,438	
Dakin, H		13,689
Health	5,316	
Social Services and Housing	8,373	
Daku & L Daku, G		56,202
Social Services and Housing	56,202	
Dale Lodge, Sharon		14,996
Social Services and Housing	14,996	
Dale, D		15,212
Social Services and Housing	15,212	
Dale, L		17,918
Social Services and Housing	17,918	
Dallas House Society		254,923
Labour and Consumer Services	254,923	
Dallas Society		48,228
Labour and Consumer Services	48,228	
Danco Mfg Ltd		13,408
Social Services and Housing	13,408	
Dandelion Daycare		10,928
Social Services and Housing	10,928	
Dandy Lion Day Care Centre		32,176
Social Services and Housing	32,176	
Dania Home Society		968,766
Health	960,078	
Social Services and Housing	8,688	
Danielson, J		29,820
Social Services and Housing	29,820	
Danielson, J M		18,165
Social Services and Housing	18,165	
Dans Residence		12,926
Health	12,926	
Darin Court Group Home		62,250
Social Services and Housing	62,250	
Dark Horse Theatre Collective Society		10,000
Lottery Fund	10,000	
Darley, D, Dr		49,248
Health	49,248	
Dasmesh Punjabi Educational Association		122,168
Education	122,168	
Dav-Sher Orchards Ltd		112,880
Agriculture and Fisheries	112,880	
Davidson, K		19,693
Social Services and Housing	19,693	
Davidson, M		25,964
Social Services and Housing	25,964	
Davidson, W		14,441
Agriculture and Fisheries	14,441	
Davies Prescription Pharmacy		12,349
Social Services and Housing	12,349	
Davies Prescription Pharmacy -St Georges		14,155
Social Services and Housing	14,155	
Davies Prescription Pharmacy Ltd		17,674
Social Services and Housing	17,674	
Davies, C		192,720
Social Services and Housing	192,720	
Davies, M		27,899
Social Services and Housing	27,899	
Davis & G Davis, R		13,272
Social Services and Housing	13,272	
Davis, B		16,595
Social Services and Housing	16,595	
Davis, C		45,415
Solicitor General	45,415	
Davis, S		21,478
Municipal Affairs, Recreation and Culture	1,800	
Social Services and Housing	19,678	
Davison &, K Ridge Feedlot		10,035
Agriculture and Fisheries	10,035	
Dawson Creek & District Chamber of Commerce		10,300
Regional and Economic Development	9,750	
Tourism	550	
Dawson Creek & District Exhibition Association		10,000
Lottery Fund	10,000	
Dawson Creek & District Hospital		13,326
Health	12,806	
Social Services and Housing	520	
Dawson Creek & District Hospital Society		8,263,890
Health	8,263,890	
Dawson Creek Alcohol Service Program		129,944
Labour and Consumer Services	129,944	
Dawson Creek Catholic Social Society		62,493
Social Services and Housing	62,493	
Dawson Creek Child Development Society		20,680
Social Services and Housing	20,680	
Dawson Creek Curling Club		80,029
Lottery Fund	80,029	
Dawson Creek Daycare Society		30,433
Social Services and Housing	30,433	
Dawson Creek Exhibition Association		12,000
Agriculture and Fisheries	12,000	
Dawson Creek Public Library Association		40,322
Municipal Affairs, Recreation and Culture	40,322	
Dawson Creek Society for the Mentally Handicapped		839,355
Lottery Fund	2,000	
Social Services and Housing	837,355	
Day, P		85,785
Social Services and Housing	85,785	
Dayupay, C		49,647
Social Services and Housing	49,647	
DC Dancecorps Society		16,920
Lottery Fund	16,920	
De Chaberton, D		17,010
Agriculture and Fisheries	17,010	
De Martino, C, Dr		18,970
Health	18,970	
De Montmorency & M De Montmorency, J		36,674
Social Services and Housing	36,674	

	Ministry $	Total $
De Silva, J		11,886
Health	10,081	
Social Services and Housing	1,805	
Deboers Stock Farm & Danapa Holdings Ltd		14,059
Agriculture and Fisheries	14,059	
Decker Management Ltd		2,720,585
Health	2,719,333	
Social Services and Housing	1,252	
Decker Management Ltd-Sandringham		1,968,753
Health	1,968,753	
Dedelley, D		23,938
Social Services and Housing	23,938	
Deer Lake Private Hospital		13,829
Social Services and Housing	13,829	
Degagne, A		10,505
Agriculture and Fisheries	10,505	
Dehaan, D		28,876
Social Services and Housing	28,876	
Dekleva, A		10,573
Agriculture and Fisheries	10,573	
Deleurme & R Deleurme, I		30,478
Social Services and Housing	30,478	
Delta Advocates for Community Mental Health		20,000
Health	20,000	
Delta Association for the Handicapped		466,210
Social Services and Housing	466,210	
Delta Centennial Hospital Society		10,761,324
Health	10,761,324	
Delta Chamber of Commerce		26,100
Lottery Fund	3,100	
Regional and Economic Development	23,000	
Delta Community Arts Council		13,960
Lottery Fund	13,960	
Delta Community Career & Living Society		2,240,641
Lottery Fund	177,556	
Social Services and Housing	2,063,085	
Delta Family Services Society		1,186,683
Labour and Consumer Services	373,355	
Social Services and Housing	813,328	
Delta Funtime Out of School Day Care		10,863
Social Services and Housing	10,863	
Delta Home Support Service Society		602,162
Health	554,291	
Social Services and Housing	47,871	
Delta Hospital		16,292
Social Services and Housing	16,292	
Delta Lodge		364,571
Health	299,401	
Social Services and Housing	65,170	
Delta Museum & Archives Society		12,500
Municipal Affairs, Recreation and Culture	12,500	
Delta Recycling Society		119,403
Health	92,551	
Social Services and Housing	26,852	
Delta School District 37		51,966,093
Advanced Education, Training and Technology	4,790	
Education	51,948,705	
International Business and Immigration	2,500	
Lottery Fund	3,000	
Social Services and Housing	7,098	
Delta School Readiness Program Society		98,463
Social Services and Housing	98,463	
Delta Sunshine Taxi (1972) Ltd		11,782
Social Services and Housing	11,782	
Delta Victim Witness Services Association		20,000
Attorney General	20,000	
Delta Youth Services & Crime Prevention Society		100,524
Social Services and Housing	100,524	
Deltassist Pregnant & Parenting & Teen Daycare		15,449
Social Services and Housing	15,449	
Deltassist Society		469,808
Health	49,481	
Social Services and Housing	420,327	
Delves Group Home, The		29,765
Social Services and Housing	29,765	
Dench, A		13,258
Social Services and Housing	13,258	
Dengarry Professional Services Ltd		714,954
Health	14,460	
Social Services and Housing	700,494	
Denman Island Recreation Commission Society		42,766
Lottery Fund	42,766	
Dental Care Program		19,032,501
Social Services and Housing	19,032,501	
Denyer, D		42,769
Social Services and Housing	42,769	
Derby, E		10,912
Social Services and Housing	10,912	
Derickson, T		50,370
Agriculture and Fisheries	50,370	

	Ministry $	Total $
Desautels, G		11,470
Social Services and Housing	11,470	
Deschamps, L		99,182
Social Services and Housing	99,182	
Desjardins, S		15,543
Social Services and Housing	15,543	
Devaud Adult Day Care Centre, O		39,365
Health	38,774	
Social Services and Housing	591	
Devaud Residence, Olive		1,389,359
Health	1,382,547	
Social Services and Housing	6,812	
Development Incentive Grant Program		244,000
Finance and Corporate Relations	244,000	
Devos, J		17,180
Health	12,234	
Social Services and Housing	4,946	
Devries & F Devries, M		71,294
Social Services and Housing	71,294	
Devries, A G, Dr		74,187
Health	2,112	
Solicitor General	72,075	
Devries, C		15,240
Social Services and Housing	15,240	
Dew, M		44,560
Social Services and Housing	44,560	
Dewdney-Alouette Regional Hospital District		91,322
Health	91,322	
Dewitt, L		22,825
Social Services and Housing	22,825	
Dexter-Wallace & Associates		28,400
Advanced Education, Training and Technology	28,400	
Dhaliwal-Todd, G		45,957
Social Services and Housing	45,957	
Dial-A-Dietitian		54,000
Health	54,000	
Dick, S		46,735
Social Services and Housing	46,735	
Dickinson & G Dickinson, B		29,373
Social Services and Housing	29,373	
Dickinson, S, Dr		37,467
Labour and Consumer Services	37,467	
Didiomete, P		14,584
Social Services and Housing	14,584	
Dilli Inc, M, Dr		138,815
Health	138,715	
Social Services and Housing	100	
Dimaria & G Dimaria, R		47,364
Agriculture and Fisheries	47,364	
Diopita, J		37,680
Social Services and Housing	37,680	
Directions Career Development Agency		46,108
Social Services and Housing	46,108	
Disabled Skiers Association of B C		21,200
Municipal Affairs, Recreation and Culture	21,200	
Discovery Daycare (Terrace)		12,427
Social Services and Housing	12,427	
Discovery Foundation		1,741,000
Advanced Education, Training and Technology	1,741,000	
Discovery House Child Development Centre		45,412
Social Services and Housing	45,412	
Discovery School Society		105,361
Education	105,361	
District 69 Association for the Disabled		38,083
Social Services and Housing	38,083	
District 69 Christian Education Society		35,835
Education	35,835	
District 69 Family Life Resources Centre Society		49,610
Social Services and Housing	49,610	
District 69 Society of Organized Services		269,791
Attorney General	11,211	
Health	37,099	
Lottery Fund	116,666	
Social Services and Housing	93,218	
Solicitor General	11,597	
District of Abbotsford		5,145,221
Agriculture and Fisheries	229,709	
Education	1,805,591	
Health	1,140	
Lottery Fund	27,990	
Municipal Affairs, Recreation and Culture	3,060,761	
Solicitor General	2,630	
Transportation and Highways	17,400	
District of Burnaby		29,338,385
Agriculture and Fisheries	73,500	
Attorney General	18,617	
Education	16,574,855	
Health	3,918,741	
Labour and Consumer Services	7,000	
Lottery Fund	418,634	

	Ministry $	Total $
Municipal Affairs, Recreation and Culture	8,271,593	
Regional and Economic Development	25,000	
Social Services and Housing	80	
Solicitor General	18,282	
Transportation and Highways	12,083	
District of Campbell River		4,094,207
Attorney General	12,450	
Education	2,044,032	
Finance and Corporate Relations	34,846	
Health	316,573	
Municipal Affairs, Recreation and Culture	1,648,789	
Regional and Economic Development	26,043	
Solicitor General	9,480	
Transportation and Highways	1,994	
District of Central Saanich		3,914,892
Education	1,916,708	
Municipal Affairs, Recreation and Culture	1,984,032	
Solicitor General	3,154	
Transportation and Highways	10,998	
District of Chetwynd		825,338
Education	173,510	
Municipal Affairs, Recreation and Culture	580,578	
Regional and Economic Development	26,000	
Solicitor General	750	
Transportation and Highways	44,500	
District of Chilliwack		12,176,609
Agriculture and Fisheries	8,000	
Attorney General	30,833	
Education	5,765,043	
Lottery Fund	250,000	
Municipal Affairs, Recreation and Culture	6,079,894	
Regional and Economic Development	3,500	
Solicitor General	16,316	
Transportation and Highways	23,023	
District of Coldstream		1,942,248
Education	1,010,108	
Municipal Affairs, Recreation and Culture	932,140	
District of Coquitlam		12,120,473
Education	8,662,462	
Municipal Affairs, Recreation and Culture	3,422,180	
Solicitor General	16,740	
Transportation and Highways	19,091	
District of Delta		16,530,814
Advanced Education, Training and Technology	1,450	
Education	10,517,829	
Municipal Affairs, Recreation and Culture	5,976,730	
Solicitor General	34,805	
District of Elkford		1,073,430
Education	238,824	
Lottery Fund	31,400	
Municipal Affairs, Recreation and Culture	802,017	
Social Services and Housing	189	
Solicitor General	1,000	
District of Esquimalt		2,577,372
Education	1,532,145	
Municipal Affairs, Recreation and Culture	1,033,090	
Social Services and Housing	88	
Solicitor General	6,609	
Transportation and Highways	5,440	
District of Houston		864,103
Education	283,465	
Municipal Affairs, Recreation and Culture	490,183	
Regional and Economic Development	25,695	
Solicitor General	1,826	
Transportation and Highways	62,934	
District of Hudsons Hope		434,993
Education	70,850	
Lottery Fund	34,228	
Municipal Affairs, Recreation and Culture	328,915	
Solicitor General	1,000	
District of Invermere		1,155,630
Education	282,419	
Municipal Affairs, Recreation and Culture	871,931	
Social Services and Housing	230	
Solicitor General	1,050	
District of Kent		702,512
Agriculture and Fisheries	8,000	
Education	404,959	
Municipal Affairs, Recreation and Culture	287,241	
Solicitor General	2,312	
District of Kitimat		1,691,932
Attorney General	12,500	
Education	810,656	
Health	95,762	
Municipal Affairs, Recreation and Culture	577,776	
Regional and Economic Development	8,500	
Solicitor General	5,100	
Transportation and Highways	181,638	
District of Langley		12,155,521
Attorney General	19,820	
Education	7,401,668	
Health	720	
Municipal Affairs, Recreation and Culture	4,678,032	
Regional and Economic Development	25,000	
Social Services and Housing	71	
Solicitor General	5,210	
Transportation and Highways	25,000	
District of Logan Lake		1,120,691
Education	274,070	
Finance and Corporate Relations	332,822	
Municipal Affairs, Recreation and Culture	455,791	
Solicitor General	1,174	
Transportation and Highways	56,834	
District of MacKenzie		921,297
Education	465,681	
Lottery Fund	38,825	
Municipal Affairs, Recreation and Culture	414,475	
Solicitor General	2,316	
District of Maple Ridge		10,854,661
Attorney General	10,536	
Education	5,499,502	
Lottery Fund	57,133	
Municipal Affairs, Recreation and Culture	4,670,233	
Regional and Economic Development	41,952	
Social Services and Housing	1,249	
Solicitor General	18,880	
Transportation and Highways	555,176	
District of Matsqui		16,562,397
Agriculture and Fisheries	2,033,650	
Education	7,222,307	
Municipal Affairs, Recreation and Culture	7,182,754	
Regional and Economic Development	31,654	
Solicitor General	92,032	
District of Metchosin		873,678
Education	499,138	
Municipal Affairs, Recreation and Culture	231,423	
Solicitor General	1,250	
Transportation and Highways	141,867	
District of Mission		6,136,363
Education	2,826,329	
Lottery Fund	200,000	
Municipal Affairs, Recreation and Culture	2,870,096	
Regional and Economic Development	2,000	
Solicitor General	10,511	
Transportation and Highways	227,427	
District of Mission Arts Council		11,703
Lottery Fund	11,703	
District of New Hazelton		304,374
Education	55,558	
Lottery Fund	16,266	
Municipal Affairs, Recreation and Culture	232,550	
District of North Cowichan		4,200,410
Agriculture and Fisheries	8,000	
Education	2,598,105	
Health	348	
Municipal Affairs, Recreation and Culture	1,570,707	
Regional and Economic Development	1,000	
Solicitor General	1,550	
Transportation and Highways	20,700	
District of North Saanich		2,210,154
Education	1,436,143	
Municipal Affairs, Recreation and Culture	763,212	
Solicitor General	8,928	
Transportation and Highways	1,871	
District of North Vancouver		14,132,039
Education	9,698,215	
Municipal Affairs, Recreation and Culture	4,291,970	
Social Services and Housing	31,164	
Solicitor General	31,080	
Transportation and Highways	79,610	
District of Oak Bay		5,142,577
Education	3,176,940	
Health	101,350	
Lottery Fund	111,111	
Municipal Affairs, Recreation and Culture	1,743,010	
Social Services and Housing	92	
Solicitor General	5,635	
Transportation and Highways	4,439	
District of Peachland		899,907
Education	544,772	
Municipal Affairs, Recreation and Culture	354,135	
Solicitor General	1,000	
District of Pitt Meadows		1,969,437
Agriculture and Fisheries	9,905	
Education	1,081,981	
Municipal Affairs, Recreation and Culture	753,362	
Solicitor General	1,000	
Transportation and Highways	123,189	
District of Port Hardy		1,411,781
Education	364,471	

	Ministry $	Total $
Lottery Fund	222,222	
Municipal Affairs, Recreation and Culture	753,957	
Regional and Economic Development	4,534	
Social Services and Housing	784	
Solicitor General	1,008	
Transportation and Highways	64,805	
District of Powell River		2,627,839
Education	1,746,237	
Health	296	
Lottery Fund	33,267	
Municipal Affairs, Recreation and Culture	784,530	
Regional and Economic Development	37,500	
Social Services and Housing	18	
Solicitor General	15,915	
Transportation and Highways	10,076	
District of Richmond		24,939,244
Agriculture and Fisheries	6,028	
Attorney General	25,000	
Education	13,084,987	
Health	2,568,290	
Labour and Consumer Services	15,000	
Municipal Affairs, Recreation and Culture	9,193,677	
Regional and Economic Development	25,695	
Solicitor General	17,700	
Transportation and Highways	2,867	
District of Saanich		20,888,879
Agriculture and Fisheries	58,872	
Education	13,224,084	
Health	128,291	
Lottery Fund	38,500	
Municipal Affairs, Recreation and Culture	7,282,153	
Solicitor General	37,388	
Transportation and Highways	119,591	
District of Salmon Arm		3,651,263
Education	1,498,583	
Lottery Fund	104,525	
Municipal Affairs, Recreation and Culture	1,914,749	
Regional and Economic Development	20,835	
Solicitor General	2,742	
Transportation and Highways	109,829	
District of Sechelt		1,413,367
Attorney General	17,200	
Education	885,911	
Municipal Affairs, Recreation and Culture	291,256	
Regional and Economic Development	40,000	
Transportation and Highways	179,000	
District of Sicamous		589,843
Finance and Corporate Relations	12,394	
Municipal Affairs, Recreation and Culture	355,597	
Transportation and Highways	221,852	
District of Spallumcheen		794,807
Education	520,224	
Municipal Affairs, Recreation and Culture	259,937	
Regional and Economic Development	2,486	
Transportation and Highways	12,160	
District of Sparwood		1,000,709
Education	343,089	
Municipal Affairs, Recreation and Culture	646,126	
Regional and Economic Development	10,494	
Solicitor General	1,000	
District of Squamish		2,131,121
Attorney General	2,775	
Education	1,140,219	
Lottery Fund	1,500	
Municipal Affairs, Recreation and Culture	973,974	
Social Services and Housing	6,629	
Solicitor General	6,024	
District of Stewart		219,673
Education	62,079	
Municipal Affairs, Recreation and Culture	156,574	
Solicitor General	1,020	
District of Summerland		1,953,777
Education	1,416,476	
Municipal Affairs, Recreation and Culture	512,076	
Regional and Economic Development	2,000	
Social Services and Housing	60	
Solicitor General	2,960	
Transportation and Highways	20,205	
District of Surrey		43,268,427
Agriculture and Fisheries	321,448	
Attorney General	30,000	
Education	24,262,086	
Lottery Fund	931,787	
Municipal Affairs, Recreation and Culture	17,183,767	
Regional and Economic Development	51,294	
Social Services and Housing	680	
Solicitor General	40,476	
Transportation and Highways	446,889	
District of Taylor		354,531
Education	50,581	
Municipal Affairs, Recreation and Culture	197,215	
Solicitor General	1,000	
Transportation and Highways	105,735	
District of Tofino		190,928
Education	90,586	
Municipal Affairs, Recreation and Culture	99,342	
Solicitor General	1,000	
District of Tumbler Ridge		3,012,903
Education	370,776	
Lottery Fund	333,333	
Municipal Affairs, Recreation and Culture	2,300,544	
Regional and Economic Development	7,500	
Solicitor General	750	
District of Tumbler Ridge Community Centre		12,500
Regional and Economic Development	12,500	
District of Vanderhoof		785,228
Education	384,438	
Municipal Affairs, Recreation and Culture	400,040	
Solicitor General	750	
District of West Vancouver		9,680,690
Education	5,701,517	
Lottery Fund	123,669	
Municipal Affairs, Recreation and Culture	3,816,821	
Social Services and Housing	4,505	
Solicitor General	34,178	
District of Whistler		2,075,804
Education	380,898	
Health	300	
Lottery Fund	20,000	
Municipal Affairs, Recreation and Culture	1,421,306	
Solicitor General	3,300	
Transportation and Highways	250,000	
Divino Estate Winery		21,039
Agriculture and Fisheries	21,039	
Djordjevich & M Djordjevich, D		18,783
Agriculture and Fisheries	18,783	
Dobbins & D Dobbins, J		11,402
Health	11,402	
Dobbins, J C		14,865
Social Services and Housing	14,865	
Dobler Contracting Ltd, Ed		31,140
Solicitor General	31,140	
Dodd, L		16,736
Social Services and Housing	16,736	
Dodsworth, F		177,110
Social Services and Housing	177,110	
Doe Investments Ltd		90,750
Health	90,750	
Doerr, H		65,464
Agriculture and Fisheries	65,464	
Dogwood Home Services		18,043
Social Services and Housing	18,043	
Dogwood Lodge (Burnaby)		3,161,671
Health	3,107,469	
Social Services and Housing	54,202	
Dogwood Lodge (Vancouver)		2,937,653
Health	2,838,966	
Social Services and Housing	98,687	
Dollars & Sense Budget Planners		19,550
Social Services and Housing	16,400	
Solicitor General	3,150	
Dollman, J		17,696
Agriculture and Fisheries	17,696	
Dolton, R		15,240
Social Services and Housing	15,240	
Domaine Holdings Ltd		293,495
Social Services and Housing	293,495	
Domco Foodservices Ltd		83,875
Solicitor General	83,875	
Donald & S Donald, R		83,259
Social Services and Housing	83,259	
Donaldson & E Donaldson, L		16,667
Social Services and Housing	16,667	
Donaldson, B		36,264
Social Services and Housing	36,264	
Dondaneau, K		27,688
Social Services and Housing	27,688	
Donnas Day Care		10,837
Social Services and Housing	10,837	
Donnelly, C		37,489
Social Services and Housing	37,489	
Donovan, D		50,877
Social Services and Housing	50,877	
Donovan, M		33,520
Social Services and Housing	33,520	
Dorrickson, R		18,462
Agriculture and Fisheries	18,462	
Doucet & I Doucet, J C		26,430
Social Services and Housing	26,430	
Douglas & McIntyre Ltd		49,500

	Ministry $	Total $
Municipal Affairs, Recreation and Culture	49,500	
Douglas College		27,745,425
Advanced Education, Training and Technology	27,456,339	
Health	50,931	
Municipal Affairs, Recreation and Culture	18,020	
Social Services and Housing	81,117	
Solicitor General	139,018	
Douglas College Early Childhood Education Society		46,445
Social Services and Housing	46,445	
Douglas College Foundation		103,198
Advanced Education, Training and Technology	103,198	
Douglas Park Community Association		14,725
Social Services and Housing	14,725	
Douglas, A		20,881
Social Services and Housing	20,881	
Douglas, S		10,160
Social Services and Housing	10,160	
Douillard, L		11,063
Agriculture and Fisheries	11,063	
Dove Transport		35,466
Social Services and Housing	35,466	
Dowe, F L		10,255
Social Services and Housing	10,255	
Dowle, B		27,708
Health	14,097	
Social Services and Housing	13,611	
Downey Enterprises Ltd		909,360
Health	9,698	
Social Services and Housing	899,662	
Downs Enterprises Ltd		253,445
Health	176,445	
Social Services and Housing	77,000	
Downtown Blanshard Advisory Committee		213,166
Social Services and Housing	186,422	
Solicitor General	26,744	
Downtown Eastside Residence Association		84,431
Social Services and Housing	84,431	
Downtown Eastside Youth Activities Society		220,696
Health	2,550	
Provincial Secretary	800	
Social Services and Housing	217,346	
Downtown Revitalization Program Society		327,873
Municipal Affairs, Recreation and Culture	327,873	
Downtown Vernon Association		27,548
Lottery Fund	27,548	
Doyle, J		23,003
Social Services and Housing	23,003	
Draper, J		44,015
Social Services and Housing	44,015	
Drinkwater & H Drinkwater, W		16,928
Agriculture and Fisheries	16,928	
Driscoll, D		29,341
Social Services and Housing	29,341	
Dryburgh & V Dryburgh, P		65,971
Social Services and Housing	65,971	
Drysdale, E R, Dr		55,975
Health	55,975	
Dubois, W		149,351
Social Services and Housing	149,351	
Ducks Unlimited Canada		11,666
Lottery Fund	11,666	
Duecks Daycare Centre		15,019
Social Services and Housing	15,019	
Duffy, H P, Dr		62,784
Health	62,784	
Duffy, J, Dr		60,727
Health	60,727	
Duke of Edinburgh Awards		40,903
Education	40,000	
Social Services and Housing	903	
Duke Residence		542,149
Health	528,850	
Social Services and Housing	13,299	
Dukhia, J		17,500
Agriculture and Fisheries	17,500	
Dula, A		20,188
Health	2,188	
Social Services and Housing	18,000	
Dunbar Memorial Preschool		10,020
Social Services and Housing	10,020	
Dunbar Queen Elizabeth After School Care Society		27,253
Social Services and Housing	27,253	
Duncan & District Association for the Mentally Retarded		60,821
Social Services and Housing	60,821	
Duncan & District Association for the Mentally Handicapped		623,192
Health	321,611	
Social Services and Housing	301,581	
Duncan Christian School Association		427,485
Education	427,485	

	Ministry $	Total $
Duncan Curling Club		28,525
Lottery Fund	28,525	
Duncan Day Care Society, The		72,891
Social Services and Housing	72,891	
Duncan-Cowichan Chamber of Commerce		11,500
Regional and Economic Development	11,500	
Dunlop & M Dunlop, I		14,477
Agriculture and Fisheries	14,477	
Dunne, S		23,305
Social Services and Housing	23,305	
Dunrovin Park (1974) Society		820,396
Health	820,396	
Dunsmuir Lodge		55,717
Advanced Education, Training and Technology	611	
Education	50,945	
Provincial Secretary	3,781	
Social Services and Housing	380	
Dunstan House Daycare		21,997
Social Services and Housing	21,997	
Durand Special Care Society, Henry M		486,232
Health	476,704	
Social Services and Housing	9,528	
Durnford, S		10,936
Social Services and Housing	10,936	
Durrs Green Acres		85,421
Health	11,851	
Social Services and Housing	73,570	
Dworkin-Pogson & Associates		160,383
Social Services and Housing	160,383	
Dyke, R		15,078
Social Services and Housing	15,078	
Eadie, J		67,947
Agriculture and Fisheries	67,947	
Eagle River Nature Park Society		28,710
Social Services and Housing	28,710	
Eagleridge Daycare		35,399
Social Services and Housing	35,399	
Early Explorers Daycare		32,170
Social Services and Housing	32,170	
East Kelowna Daycare		45,952
Social Services and Housing	45,952	
East Kootenay Area Foster Parent Council		14,180
Social Services and Housing	14,180	
East Kootenay Community College		8,030,772
Advanced Education, Training and Technology	7,985,015	
Social Services and Housing	45,757	
East Kootenay Health Society		337,750
Health	37,750	
Labour and Consumer Services	300,000	
East Kootenay Hunters Association		14,011
Lottery Fund	14,011	
East Kootenay Mental Health Society		138,540
Health	99,030	
Social Services and Housing	39,510	
East Kootenay Regional Hospital District		43,811
Health	43,811	
East Kootenay Union Board of Health		18,800
Health	18,800	
East Vancouver Community Services Society		168,305
Social Services and Housing	168,305	
East Vancouver Montessori Day Care		23,335
Social Services and Housing	23,335	
Easton, M		24,927
Social Services and Housing	24,927	
Easy Life		20,508
Social Services and Housing	20,508	
Easy-Out Independent Life Skills Society		289,148
Social Services and Housing	289,148	
Eaton Co Ltd, T, The		18,937
Social Services and Housing	18,937	
Eaves, D, Dr		99,355
Health	99,320	
Social Services and Housing	35	
Echo Sunshine Lawn Bowling Club		10,667
Lottery Fund	10,667	
Eckbo, E		12,000
International Business and Immigration	12,000	
Ecker, H		30,931
Agriculture and Fisheries	30,931	
Economic Development Association of B C		32,155
Regional and Economic Development	32,155	
Economic Development Commission		22,497
Regional and Economic Development	22,497	
Edam Performing Arts Society		12,000
Municipal Affairs, Recreation and Culture	12,000	
Ede & L Ede, L		51,584
Social Services and Housing	51,584	
Eden Rest Home		1,467,312
Health	1,459,909	
Social Services and Housing	7,403	

	Ministry $	Total $
Edenridge Day Care Centre		65,945
Social Services and Housing	65,945	
Edgar, D		17,615
Social Services and Housing	17,615	
Edgehill Manor		192,807
Social Services and Housing	192,807	
Edgington, R		15,093
Social Services and Housing	15,093	
Edka Investco Inc		14,805
Social Services and Housing	14,805	
Education Society of Thailand		50,000
Education	50,000	
Edward Milne Community School		11,100
Advanced Education, Training and Technology	8,600	
Lottery Fund	2,500	
Edwards & M Edwards, F		14,400
Social Services and Housing	14,400	
Edwards & W Edwards, J		78,901
Social Services and Housing	78,901	
Edwards, M		25,112
Social Services and Housing	25,112	
Edwards, S		15,764
Health	6,826	
Social Services and Housing	8,938	
Edwards, S		48,046
Social Services and Housing	48,046	
Eglen, C		21,277
Social Services and Housing	21,277	
Ehattesaht Indian Band		11,830
Labour and Consumer Services	8,750	
Social Services and Housing	3,080	
Ekins & R Lemire, R		41,518
Social Services and Housing	41,518	
Elder, W		25,123
Social Services and Housing	25,123	
Eldrige, C		30,876
Social Services and Housing	30,876	
Electrical Construction Industry Joint Apprenticeship Journeyman Retraining Committee		30,123
Advanced Education, Training and Technology	30,123	
Electrical Contractors Association		10,884
Advanced Education, Training and Technology	10,884	
Electro Moshun Enterprises Ltd		30,805
Social Services and Housing	30,805	
Electronic Manufacturers Association of BC		25,800
Advanced Education, Training and Technology	25,800	
Elizabeth Rest Home		31,633
Health	29,589	
Social Services and Housing	2,044	
Elk Valley Home Support Society		216,864
Health	147,888	
Social Services and Housing	68,976	
Elkford & District Diagnostic & Treatment Centre Society		413,869
Health	412,769	
Social Services and Housing	1,100	
Elkroy Benevolent Society		51,260
Social Services and Housing	51,260	
Elks Purple Cross Fund, The		142,000
Health	142,000	
Ellerton, L		31,351
Social Services and Housing	31,351	
Ellington, S		10,517
Advanced Education, Training and Technology	10,517	
Elliott, S		17,951
Social Services and Housing	17,951	
Ellis, L		20,679
Social Services and Housing	20,679	
Ellis, O F, Dr		78,697
Health	78,697	
Ellison, P		10,479
Social Services and Housing	10,479	
Elrod, C		21,582
Social Services and Housing	21,582	
Elsdon, I		32,597
Social Services and Housing	32,597	
Elterman, M F		62,436
Health	17,515	
Social Services and Housing	5,011	
Solicitor General	39,910	
Emergency Assistance		369,748
Solicitor General	369,748	
Emery & D Emery, R		20,937
Social Services and Housing	20,937	
Emily Carr College of Art & Design		7,456,312
Advanced Education, Training and Technology	7,456,312	
Emmas		155,585
Social Services and Housing	155,585	
Employee Investment Program Cost Sharing Advances		100,000
Regional and Economic Development	100,000	
Employment & Training Initiatives		15,338,578
Advanced Education, Training and Technology	15,338,578	
Encounters With Canada		67,000
Education	67,000	
Encyclopedia of Music in Canada		10,000
Lottery Fund	10,000	
Enderby & District Homemakers Society		200,610
Health	200,610	
Enderby Evangelical Chapel		150,205
Education	150,205	
Endicott Centre		70,959
Health	70,959	
Eng, B W		26,692
Health	26,692	
Eng, S		16,397
Social Services and Housing	16,397	
England, R		14,389
Health	14,389	
England, R		24,436
Health	24,436	
English Diesel Ltd, Art		16,713
Social Services and Housing	16,713	
English Manor Rest Home (1978)		242,185
Health	123,687	
Social Services and Housing	118,498	
English, P		12,381
Social Services and Housing	12,381	
Enid Guest Home		11,597
Health	9,175	
Social Services and Housing	2,422	
Equalization Grant Payments		19,845,359
Advanced Education, Training and Technology	19,845,359	
Erbe, U		11,738
Agriculture and Fisheries	11,738	
Ercego, M		40,624
Agriculture and Fisheries	40,624	
Erickson, I		17,780
Social Services and Housing	17,780	
Erikson, I C		12,700
Social Services and Housing	12,700	
Erlandson, J		54,078
Social Services and Housing	54,078	
Errington & District Volunteer Fire Dept		18,800
Lottery Fund	18,800	
Erwin Family Daycare		13,850
Social Services and Housing	13,850	
Esquimalt Neighbourhood House Society		129,079
Health	5,144	
Lottery Fund	2,494	
Social Services and Housing	121,441	
Esquimalt Parks & Recreation Commission		12,670
Advanced Education, Training and Technology	10,616	
Social Services and Housing	2,054	
Esterreicher, E		58,808
Social Services and Housing	58,808	
Etches, B		17,360
Health	3,000	
Solicitor General	14,360	
Euler, S		14,198
Social Services and Housing	14,198	
Eureka Science Communications Ltd		35,500
Advanced Education, Training and Technology	35,500	
Evangelical Education Society		248,683
Education	248,683	
Evans & R Rail, M		18,551
Social Services and Housing	18,551	
Evans, K		17,131
Social Services and Housing	17,131	
Evans, W		27,306
Agriculture and Fisheries	968	
Social Services and Housing	26,338	
Everest Trading Co		14,231
Social Services and Housing	14,231	
Everett Rest Home		120,703
Health	104,065	
Social Services and Housing	16,638	
Evergreen Baptist Care Society		2,593,516
Health	2,586,491	
Social Services and Housing	7,025	
Evergreen Independent School Society		99,341
Education	85,341	
Lottery Fund	14,000	
Evergreen Manor, The		10,787
Health	10,787	
Evergreen Squash Club		130,000
Lottery Fund	130,000	
Ewen, A		13,590
Social Services and Housing	13,590	
Ewing, V		20,728
Health	20,728	
Excelsior Hog Farm		12,149

	Ministry $	Total $
Agriculture and Fisheries	12,149	
Extendicare Health Services Inc		1,697,877
Health	1,695,348	
Social Services and Housing	2,529	
Extra Foods		35,500
Social Services and Housing	35,500	
Eye Masters Ltd		41,361
Social Services and Housing	41,361	
Eye Works		11,846
Social Services and Housing	11,846	
Ezeard & H Ezeard, W		26,481
Health	26,481	
Ezrah Community Association & Jewish Community Centre of Victoria		106,667
Lottery Fund	106,667	
Fair Haven United Church Home-Burnaby		445,437
Health	440,493	
Social Services and Housing	4,944	
Fair Haven United Church Home-Vancouver		1,000,587
Health	991,974	
Social Services and Housing	8,613	
Fairfield Early Childhood Centre		26,916
Social Services and Housing	26,916	
Fairfield Homecare Services Society		840,675
Health	833,838	
Social Services and Housing	6,837	
Fairview Daycare		19,496
Social Services and Housing	19,496	
Fairway Place		36,912
Social Services and Housing	36,912	
Falk & P Falk, S		31,509
Social Services and Housing	31,509	
Falk, E		18,752
Social Services and Housing	18,752	
Falkins McIntosh Reed & Stenhouse		11,416
Education	11,416	
Falkland & District Community Association		18,710
Social Services and Housing	18,710	
False Creek Child Care		10,209
Social Services and Housing	10,209	
False Creek Recreation Association		10,269
Social Services and Housing	10,269	
False Creek Residence		683,107
Health	683,107	
Family Focus 90 Conference		10,000
Health	10,000	
Family Project Society		463,584
Social Services and Housing	463,584	
Family Services of Greater Vancouver		2,165,207
Attorney General	35,000	
Health	3,000	
Labour and Consumer Services	193,802	
Social Services and Housing	1,933,405	
Family Violence Project		16,144
Health	10,000	
Labour and Consumer Services	6,144	
Fancourt-Michell, M D		13,104
Social Services and Housing	13,104	
Fantillo, M		15,660
Social Services and Housing	15,660	
Farkvam, L		24,999
Social Services and Housing	24,999	
Fast, D, Dr		76,302
Health	76,302	
Fatur & M Fatur, J		14,911
Agriculture and Fisheries	14,911	
Faulks & L Faulks, L		33,060
Social Services and Housing	33,060	
Favel, I		11,839
Social Services and Housing	11,839	
Fawdrey, S		28,198
Health	28,198	
Fay, P J, Dr		16,836
Labour and Consumer Services	16,836	
Federal Business Development Bank		50,000
Regional and Economic Development	50,000	
Federation of B C Naturalists		18,200
Environment	13,000	
Lottery Fund	5,200	
Federation of B C Writers		108,548
Education	25,000	
Municipal Affairs, Recreation and Culture	35,250	
Social Services and Housing	48,298	
Federation of Canadian Municipalities		25,000
Lottery Fund	25,000	
Federation of Independent School Association		190,392
Education	190,392	
Federation of Mountain Clubs of B C		63,287
Lottery Fund	55,211	
Social Services and Housing	8,076	

	Ministry $	Total $
Fedoruk, D		20,880
Agriculture and Fisheries	20,880	
Fellowship of Regular Baptist Churches		98,989
Solicitor General	98,989	
Fenner, M		32,257
Social Services and Housing	32,257	
Fenton, H		10,918
Social Services and Housing	10,918	
Fernie & District Arts Council		28,456
Lottery Fund	28,456	
Fernie & District Home Support Society		316,386
Health	298,444	
Social Services and Housing	17,942	
Fernie District Hospital Society		3,356,031
Health	3,356,031	
Fernie Home Support Society		25,540
Social Services and Housing	25,540	
Fernie Public Library Association		20,664
Municipal Affairs, Recreation and Culture	20,664	
Fernie School District 1		16,812,547
Education	16,809,547	
Lottery Fund	3,000	
Fernwood Community Association		13,886
Social Services and Housing	13,886	
Fernwood Community Centre		93,567
Social Services and Housing	93,567	
Fernwood Home Support Services		1,064,982
Health	1,056,065	
Social Services and Housing	8,917	
Fernwood House Society		245,547
Lottery Fund	3,108	
Social Services and Housing	242,439	
Festival Concert Society		261,200
Lottery Fund	261,200	
Festival of the Written Arts		20,000
Municipal Affairs, Recreation and Culture	20,000	
Festivals B C		25,000
Lottery Fund	25,000	
Fields Stores Ltd		20,612
Social Services and Housing	20,612	
Fike, S D, Dr		11,643
Labour and Consumer Services	11,643	
Filberg Lodge & Park Association		24,581
Social Services and Housing	24,581	
Film Development Society of B C		150,000
Lottery Fund	150,000	
Fink, E		33,631
Social Services and Housing	33,631	
Finlay, W		14,477
Agriculture and Fisheries	14,477	
Finlayson Family Day Care, Sharon		10,613
Social Services and Housing	10,613	
Finnamore, D		23,425
Social Services and Housing	23,425	
Finnegan, W T, Dr		19,903
Social Services and Housing	19,903	
Finning Ltd		40,856
Advanced Education, Training and Technology	40,856	
Finnish Canadian Rest Home		579,831
Health	561,325	
Social Services and Housing	18,506	
Finnish Manor		1,181,335
Health	1,173,932	
Social Services and Housing	7,403	
Fir Park Village		1,353,027
Health	1,317,485	
Social Services and Housing	35,542	
Fir Park Village Adult Day Care		116,500
Health	116,500	
Firehall Theatre Society		31,734
Lottery Fund	31,734	
First Aid Ski Patrol		48,616
Social Services and Housing	48,616	
First Citizens Fund		396,982
Native Affairs	396,982	
First Citizens Fund Loan Liabilities		705,189
Native Affairs	705,189	
First Heritage Savings Credit Union		15,208
Advanced Education, Training and Technology	15,208	
First Mennonite Church Society for the Mentally Handicapped		224,686
Social Services and Housing	224,686	
First Nations of South Island-Tribal Council		40,000
Lottery Fund	25,000	
Native Affairs	15,000	
First Pacific Theatre Society		40,000
Labour and Consumer Services	40,000	
First Presbyterian Church		67,198
Health	67,198	
First Seniors Resources & Research Society		45,739

	Ministry $	Total $
Health	30,739	
Labour and Consumer Services	15,000	
First Vancouver Theatre Space Society		27,500
Municipal Affairs, Recreation and Culture	27,500	
Fischer, C		15,575
Social Services and Housing	15,575	
Fischer, D		13,679
Social Services and Housing	13,679	
Fischmann, E		14,835
Social Services and Housing	14,835	
Fisher's Vineyard		33,698
Agriculture and Fisheries	33,698	
Fishley, A		34,386
Social Services and Housing	34,386	
Fitz, H		40,491
Health	40,491	
Fitzgerald, D		14,805
Social Services and Housing	14,805	
Fitzgerald, J M, Dr		19,767
Health	19,767	
Fiumi, L		16,915
Agriculture and Fisheries	16,915	
Fleming Rest Home		422,920
Health	400,712	
Social Services and Housing	22,208	
Fletcher Challenge Canada Ltd		30,926
Advanced Education, Training and Technology	30,926	
Floyd, J		28,800
Solicitor General	28,800	
Focal Point Opticians		11,406
Social Services and Housing	11,406	
Focus Foundation of B C		107,280
Solicitor General	107,280	
Focus Optical		13,912
Social Services and Housing	13,912	
Foden & G Foden, W		17,702
Agriculture and Fisheries	17,702	
Fogarty, R		19,152
Social Services and Housing	19,152	
Fokuhl, C		128,073
Social Services and Housing	128,073	
Follower Boarding Home		123,243
Social Services and Housing	123,243	
Forbes, E		13,038
Solicitor General	13,038	
Ford Laboratories		21,547
Health	4,869	
Social Services and Housing	16,678	
Ford, E		25,404
Social Services and Housing	25,404	
Foreman, M		46,942
Health	32,926	
Solicitor General	14,016	
Forensic Psychiatric Institute		73,753
Social Services and Housing	73,753	
Forest Enhancement Frogram		1,169,398
Social Services and Housing	1,169,018	
Forest Grove & District Lions Club		55,638
Social Services and Housing	55,638	
Forintek Canada Corp		5,950,000
Forests	5,950,000	
Fort Alcohol & Drug Society		217,827
Labour and Consumer Services	197,045	
Social Services and Housing	20,782	
Fort Langley & District Chamber of Commerce		31,751
Advanced Education, Training and Technology	15,751	
Lottery Fund	5,000	
Regional and Economic Development	9,500	
Tourism	1,500	
Fort Langley Community Improvement		20,000
Lottery Fund	20,000	
Fort Nelson Hospital Society		2,170,351
Health	2,170,351	
Fort Nelson Indian Band		28,440
Education	28,440	
Fort Nelson Mens Hostel		10,080
Social Services and Housing	10,080	
Fort Nelson Public Library Association		13,865
Municipal Affairs, Recreation and Culture	13,865	
Fort Nelson School District 81		5,304,813
Education	5,290,432	
Lottery Fund	2,810	
Social Services and Housing	11,571	
Fort Nelson Womens Resource Society		12,312
Social Services and Housing	12,312	
Fort Nelson-Liard Native Friendship Society		14,026
Labour and Consumer Services	14,026	
Fort Nelson-Liard Native Friendship Society		96,912
Labour and Consumer Services	58,967	
Native Affairs	22,000	
Social Services and Housing	15,945	
Fort St James C A R E S		29,682
Health	28,847	
Social Services and Housing	835	
Fort St James Curling Club		40,391
Lottery Fund	40,391	
Fort St James Group Home		14,450
Social Services and Housing	14,450	
Fort St John & District Chamber of Commerce		13,714
Lottery Fund	3,100	
Regional and Economic Development	8,000	
Social Services and Housing	1,414	
Tourism	1,200	
Fort St John & District Hospital Society		6,867,226
Health	6,746,035	
Labour and Consumer Services	121,191	
Fort St John Association for the Mentally Handicapped		738,554
Health	165,689	
Social Services and Housing	572,865	
Fort St John Christian School Society		53,927
Education	53,927	
Fort St John Friendship Society		115,676
Labour and Consumer Services	69,885	
Native Affairs	21,658	
Social Services and Housing	24,133	
Fort St John Life Line Society		27,207
Solicitor General	27,207	
Fort St John Public Library Association		24,936
Municipal Affairs, Recreation and Culture	24,936	
Foster Foundation Society, David		20,000
Lottery Fund	20,000	
Foster Home Program & Child-In-Care		29,009,001
Social Services and Housing	29,009,001	
Foster Shoe Corp Ltd		17,459
Social Services and Housing	17,459	
Foul Bay Lodge		121,325
Health	79,156	
Social Services and Housing	42,169	
Four All Seasons Management Ltd		374,474
Health	374,474	
Four Seasons Guest Lodge		256,442
Health	166,881	
Social Services and Housing	89,561	
Fournier & A Fournier, E		26,015
Social Services and Housing	26,015	
Fournier, Andrew		45,117
Social Services and Housing	45,117	
Foursquare Gospel Church of Canada		55,601
Solicitor General	55,601	
Foyer Maillard		385,633
Health	377,314	
Social Services and Housing	8,319	
Francis, D		16,150
Social Services and Housing	16,150	
Franciscan Sisters Day Care		29,466
Social Services and Housing	29,466	
Frank & E Whitty, D		129,838
Social Services and Housing	129,838	
Frank, A		17,406
Agriculture and Fisheries	16,281	
Social Services and Housing	1,125	
Frank, D		52,888
Social Services and Housing	52,888	
Franklin Community School Association		47,946
Lottery Fund	110	
Social Services and Housing	47,836	
Frantsen, E		12,632
Agriculture and Fisheries	12,632	
Fraser & T Fraser, D		24,106
Social Services and Housing	24,106	
Fraser Academy Association		329,598
Education	329,598	
Fraser Canyon Hospital Association		2,601,078
Health	2,601,078	
Fraser Cheam Home Support Services Society		1,492,919
Health	1,429,079	
Social Services and Housing	63,840	
Fraser House Society		232,029
Health	34,762	
Labour and Consumer Services	197,267	
Fraser Information Society		56,048
Lottery Fund	32,241	
Social Services and Housing	23,807	
Fraser Lake & District Health Society		294,539
Health	294,539	
Fraser Lake Community Society & Crisis Line		30,537
Health	30,537	
Fraser Region Community Justice Initiatives Association		22,000
Attorney General	21,000	
Solicitor General	1,000	

	Ministry $	Total $
Fraser River Harbour Commission		34,986
Environment	34,986	
Fraser River Shipping Ltd		15,384
Social Services and Housing	15,384	
Fraser Valley College		14,310,991
Advanced Education, Training and Technology	14,277,644	
Health	133	
Lottery Fund	6,151	
Municipal Affairs, Recreation and Culture	80	
Social Services and Housing	26,983	
Fraser Valley Duck & Goose Ltd		13,690
Agriculture and Fisheries	13,690	
Fraser Valley Regional Library		921,556
Lottery Fund	805	
Municipal Affairs, Recreation and Culture	920,751	
Fraser Valley Shake & Shingle Producers Association		200,000
International Business and Immigration	200,000	
Fraser Valley Society for Children with Learning Disabilities		126,471
Education	126,471	
Fraser Valley Strawberry Growers Association		36,138
Agriculture and Fisheries	36,138	
Fraser, L, Dr		10,105
Social Services and Housing	10,105	
Fraser-Burrard Hospital Society		100,301,933
Health	100,261,188	
Labour and Consumer Services	20,310	
Social Services and Housing	20,435	
Fraser-Cheam Regional Hospital District		376,458
Health	376,458	
Fraser-Fort George Museum Society		15,000
Municipal Affairs, Recreation and Culture	15,000	
Fraser-Fort George Regional Hospital District		15,514
Health	15,514	
Fraserside Community Services Society		765,449
Health	174,175	
Labour and Consumer Services	125,000	
Lottery Fund	37,833	
Social Services and Housing	428,441	
Fraserview Intermediate Care Lodge Co Ltd		1,170,307
Health	1,169,104	
Social Services and Housing	1,203	
Frayling, L		34,076
Social Services and Housing	34,076	
Free Methodist Church Daycare Centre		53,289
Social Services and Housing	53,289	
Freeman & L Freeman, T		69,383
Social Services and Housing	69,383	
Freeman, J, Dr		108,486
Agriculture and Fisheries	108,486	
Freeman, R		18,135
Solicitor General	18,135	
Fremlin Emergency Home Co Ltd		603,702
Social Services and Housing	603,702	
French Language Programs		353,984
Education	353,984	
Fridell, P		34,998
Social Services and Housing	34,998	
Friends of Fort Steele Society		28,594
Lottery Fund	13,464	
Social Services and Housing	15,130	
Friends of the McCreary Centre Society		11,982
Lottery Fund	11,982	
Friends of the Mount Elizabeth Theatre Society		71,762
Lottery Fund	71,762	
Friends of the Royal B C Museum		234,000
Education	10,000	
Municipal Affairs, Recreation and Culture	224,000	
Friendship House Association of Prince Rupert		81,561
Labour and Consumer Services	44,561	
Native Affairs	37,000	
Friendship House Hostel		149,443
Social Services and Housing	149,443	
Friendship House Nursery School		97,995
Social Services and Housing	97,995	
Friesen, W H, Dr		50,525
Health	50,525	
Froese, L		131,012
Social Services and Housing	131,012	
Frost, B		11,859
Social Services and Housing	11,859	
Fry Society of Greater,Elizabeth, The Vancouver		2,809,991
Attorney General	38,004	
Health	18,974	
Labour and Consumer Services	171,640	
Social Services and Housing	2,007,078	
Solicitor General	574,295	
Frye, C R, Dr		33,070
Health	33,070	
Fuder, P		14,855
Social Services and Housing	14,855	
Fuentebella, A		44,496
Social Services and Housing	44,496	
Full Gospel Christian Fellowship of Prince George		75,744
Education	75,744	
Full-Life Service Society, The		765,505
Social Services and Housing	765,505	
Fuller, M		39,804
Social Services and Housing	39,804	
Fuller, P, Dr		63,270
Health	63,270	
Fullerton, W		70,508
Health	70,508	
Fulton Centre, Margaret		173,532
Health	173,532	
Fur Institute of Canada		18,000
Environment	18,000	
Fus, N		40,152
Social Services and Housing	40,152	
Future Focus Optical		13,350
Health	100	
Social Services and Housing	13,250	
G R Technical Training Institute Inc		50,400
Advanced Education, Training and Technology	50,400	
Gabriel, E		28,964
Social Services and Housing	28,964	
Gabriola Island Homemakers Services		107,651
Health	107,109	
Social Services and Housing	542	
Gabriola Recreation Commission		14,217
Lottery Fund	13,817	
Municipal Affairs, Recreation and Culture	400	
Gadd, K		41,082
Social Services and Housing	41,082	
Gaertner, W		20,599
Agriculture and Fisheries	20,599	
Gaete, P		26,745
Social Services and Housing	26,745	
Gagne, A, Dr		40,852
Health	40,852	
Galay, K		27,574
Social Services and Housing	27,574	
Galiano Club, The		12,900
Lottery Fund	12,500	
Municipal Affairs, Recreation and Culture	400	
Galiano Golf & Country Club		10,622
Lottery Fund	10,622	
Gallaudet University		69,110
Advanced Education, Training and Technology	69,110	
Ganges Educational Society		71,992
Education	71,992	
Gardell & Associates Consultant Ltd		131,636
Labour and Consumer Services	129,101	
Solicitor General	2,535	
Garden Manor Rest Home		239,985
Health	239,985	
Gardner Manor		88,218
Social Services and Housing	88,218	
Gardner, E R		15,378
Health	7,975	
Social Services and Housing	7,403	
Gardner, W		104,692
Health	104,692	
Gardner, Y		183,333
Social Services and Housing	183,333	
Gardom Lake Rest Home		93,446
Health	93,446	
Garthe, G		54,566
Social Services and Housing	54,566	
Gatehouse Montessori School Society, The		25,060
Education	24,430	
Social Services and Housing	630	
Gateway House Society		1,118,813
Social Services and Housing	1,118,813	
Gaumont Residence		130,660
Health	77,697	
Social Services and Housing	52,963	
Gauthier, D		30,992
Health	16,179	
Social Services and Housing	14,813	
Gauthier, M		35,455
Social Services and Housing	35,455	
Gauvin, J		16,073
Social Services and Housing	16,073	
Gawthrop, P C, Dr		25,832
Labour and Consumer Services	24,678	
Solicitor General	1,154	
Gear, M G		19,121
Health	10,442	
Social Services and Housing	8,679	
Geary & J McKinney, M		93,882

	Ministry $	Total $
Social Services and Housing	93,882	
Gebert & L Gebert, B		25,638
Agriculture and Fisheries	25,638	
Gedak, G K, Dr		13,837
Social Services and Housing	13,837	
Geddes, P		103,849
Social Services and Housing	103,849	
Gees Royal Rooms		14,153
Social Services and Housing	14,153	
Gehring, R		21,991
Social Services and Housing	21,991	
Gehringer Brothers Enterprises Ltd		68,528
Agriculture and Fisheries	68,528	
Gehringer Brothers Estate Winery		66,958
Agriculture and Fisheries	66,958	
Geier, S		29,259
Social Services and Housing	29,259	
Gellatly Bay Aquatic Park Society		13,000
Lottery Fund	13,000	
Generation II Orthotics Inc		12,019
Social Services and Housing	11,453	
Solicitor General	566	
Gerhardts Family Day Care, Debbie		13,849
Social Services and Housing	13,849	
German Canadian Benevolent Society Home		2,513,571
Health	2,492,207	
Social Services and Housing	21,364	
Gerritsen & P Gerritsen, J		22,555
Social Services and Housing	22,555	
Ghaed, M A, Dr		12,488
Health	12,404	
Social Services and Housing	84	
Giammarino, R		20,000
International Business and Immigration	20,000	
Gibb, W J		122,933
Social Services and Housing	92,928	
Solicitor General	30,005	
Giebelhaus, M		12,478
Social Services and Housing	12,478	
Giggles & Grins Family Daycare		10,253
Social Services and Housing	10,253	
Gignac & J Gignac, Y		74,550
Social Services and Housing	74,550	
Gilks, S		29,734
Social Services and Housing	29,734	
Gillespie, W		15,120
Social Services and Housing	15,120	
Gillstrom, B		13,849
Health	13,849	
Gilmer, A		29,775
Social Services and Housing	29,775	
Gingell, C		55,776
Health	55,776	
Gingerbread House Daycare		23,116
Social Services and Housing	23,116	
Gingerbread Playschool		13,133
Social Services and Housing	13,133	
Ginter, S		16,571
Health	9,175	
Social Services and Housing	7,396	
Girl Guides of Canada B C Council		35,000
Lottery Fund	35,000	
Girling Prosthetics Clinic Ltd		39,267
Health	39,267	
Girling, C		24,000
Social Services and Housing	24,000	
Giscome Portage Historical Society		50,834
Lottery Fund	50,834	
Gitanyow Independent School Society		15,600
Lottery Fund	15,600	
Gitksan-Wet'Suwet'En Education Society		168,527
Lottery Fund	11,160	
Social Services and Housing	157,367	
Gitsegukla Band Council		150,875
Lottery Fund	150,000	
Solicitor General	875	
Gittens, C		32,043
Social Services and Housing	32,043	
Glacier View Lodge		1,477,226
Health	1,477,226	
Glacier View Lodge Adult Day Care		82,492
Health	82,492	
Glackman, W, Dr		29,605
Health	29,605	
Glad Tidings Fellowship-Chilliwack		231,146
Education	231,146	
Gladwin Child Care Centre		17,104
Social Services and Housing	17,104	
Gladysz Farms Ltd		10,887
Agriculture and Fisheries	10,887	

	Ministry $	Total $
Gleason, G		20,211
Social Services and Housing	20,211	
Glen Brae Private Hospital (1974) Ltd		726,952
Health	718,455	
Social Services and Housing	8,497	
Glen Hospital Inc		1,968,015
Health	1,894,324	
Social Services and Housing	73,691	
Glenaird Hotel		16,352
Social Services and Housing	16,352	
Glenayre Learning Centre (1987) Ltd		395,053
Social Services and Housing	395,053	
Glendale Lodge Society		15,394,331
Health	14,962,967	
Social Services and Housing	431,364	
Glenlyon-Norfolk School Society		993,484
Education	993,484	
Glenside Resident		17,240
Social Services and Housing	17,240	
Globe 90		26,051
Agriculture and Fisheries	7,500	
Environment	7,500	
Health	11,051	
Godfrey, T K		36,780
Social Services and Housing	36,780	
Godsell, S, Dr		40,128
Labour and Consumer Services	40,128	
Goglin & T Goglin, M		21,784
Social Services and Housing	21,784	
Gold Fever Follies Society		10,000
Lottery Fund	10,000	
Gold River Golf & Country Club		36,667
Lottery Fund	36,667	
Gold River Health Clinic Society		361,896
Health	350,756	
Labour and Consumer Services	11,140	
Golden & District Chamber of Commerce		12,300
Lottery Fund	3,100	
Regional and Economic Development	8,750	
Tourism	450	
Golden & District General Hospital Society		2,485,585
Health	2,485,585	
Golden & District Historical Society		16,000
Lottery Fund	16,000	
Golden & District Home Support Society		144,796
Health	130,502	
Social Services and Housing	14,294	
Golden Child Care Society		51,793
Social Services and Housing	51,793	
Golden Community Resources Society		55,490
Social Services and Housing	53,090	
Solicitor General	2,400	
Golden Crown Hotel		11,190
Social Services and Housing	11,190	
Golden District Golf & Country Club		46,657
Lottery Fund	46,657	
Golden Ears Retirement Centre, The		849,209
Health	849,209	
Golden Family Service Center Society		141,005
Labour and Consumer Services	60,000	
Social Services and Housing	81,005	
Golden School District 18		5,409,563
Education	5,385,296	
Lottery Fund	1,995	
Social Services and Housing	22,272	
Golden Years Alcohol & Drug Education & Awareness Group		13,000
Labour and Consumer Services	13,000	
Golding, S L		10,850
Health	10,850	
Golf Industry Association		20,000
Tourism	20,000	
Golfinopoulos, D		10,370
Social Services and Housing	10,370	
Golob, A		14,824
Social Services and Housing	14,824	
Good Shepherd Daycare		18,429
Social Services and Housing	18,429	
Good Shepherd Rest Home Ltd		170,199
Health	111,040	
Social Services and Housing	59,159	
Goodline Enterprises Ltd		18,378
Social Services and Housing	18,378	
Gordon House Ltd		80,090
Health	80,090	
Gordon, J		29,996
Social Services and Housing	29,996	
Gordon, K		28,092
Social Services and Housing	28,092	
Goresky, W V, Dr		145,440

	Ministry $	Total $
Health	145,440	
Gorge Road Hospital		15,000
Lottery Fund	15,000	
Gospel Chapel, The		144,845
Education	144,845	
Gourley, W		12,784
Social Services and Housing	12,784	
Government House Trust Account		21,280
Provincial Secretary	21,280	
Gower & S Gower, P		39,400
Social Services and Housing	39,400	
Goyert, P		15,552
Solicitor General	15,552	
Grace International Baptist Church		10,000
Social Services and Housing	10,000	
Grace Lutheran Community Care		29,488
Social Services and Housing	29,488	
Graham & L Graham, D		30,727
Social Services and Housing	30,727	
Graham, C		13,659
Social Services and Housing	13,659	
Graham, D, Dr		133,642
Labour and Consumer Services	133,642	
Graham, E		30,480
Social Services and Housing	30,480	
Gran & R Gran, E		12,092
Social Services and Housing	12,092	
Grand Forks & District Society for the Handicapped		130,531
Social Services and Housing	130,531	
Grand Forks Art Gallery		18,280
Municipal Affairs, Recreation and Culture	10,385	
Social Services and Housing	7,895	
Grand Forks Community Task Force		15,921
Labour and Consumer Services	15,921	
Grand Forks Irrigation District		1,597,949
Agriculture and Fisheries	1,597,949	
Grand Forks Public Library Association		29,395
Lottery Fund	5,404	
Municipal Affairs, Recreation and Culture	21,624	
Social Services and Housing	2,367	
Grand Forks School District 12		5,088,423
Education	5,076,303	
Lottery Fund	3,000	
Social Services and Housing	9,120	
Grand-Vu Lodge Ltd		664,468
Health	664,468	
Grandma Rene's Day Care		14,417
Social Services and Housing	14,417	
Grandview Care Home		264,992
Health	238,583	
Social Services and Housing	26,409	
Grandview Manor		390,847
Health	233,932	
Social Services and Housing	156,915	
Grandview Terrace Childcare Center		119,914
Social Services and Housing	119,914	
Grandview Towers		42,699
Health	42,699	
Granisle Community Health Centre		213,860
Health	213,860	
Granisle Growth Society		26,939
Regional and Economic Development	1,000	
Social Services and Housing	25,939	
Granny Ys		25,652
Social Services and Housing	25,652	
Grant, F E		28,760
Health	28,760	
Granville Mall Optical Co Ltd		22,565
Social Services and Housing	22,565	
Grape and Wine Sector Agreement		3,534,654
Agriculture and Fisheries	3,534,654	
Graphic Arts Training Institute of B C		86,551
Advanced Education, Training and Technology	86,551	
Grass, B		17,232
Social Services and Housing	17,232	
Graves, J		11,402
Health	11,402	
Gravill Family Care Home		11,856
Health	6,497	
Social Services and Housing	5,359	
Gray Monk Cellars Ltd		86,548
Agriculture and Fisheries	86,548	
Gray, D		26,029
Social Services and Housing	26,029	
Gray, F		31,617
Social Services and Housing	31,617	
Gray, M		16,816
Social Services and Housing	16,816	
Greater Coquitlam Volunteer Bureau		35,629
Social Services and Housing	35,629	
Greater Nanaimo Chamber of Commerce		12,000
Regional and Economic Development	12,000	
Greater Vancouver Association for the Deaf		26,337
Social Services and Housing	26,337	
Greater Vancouver Employment Strategy		174,420
Social Services and Housing	174,420	
Greater Vancouver International Film Festival Society		89,000
Lottery Fund	89,000	
Greater Vancouver Library Federation		1,663,692
Lottery Fund	49,200	
Municipal Affairs, Recreation and Culture	1,614,492	
Greater Vancouver Mental Health Services Society		13,642,759
Health	13,162,611	
Labour and Consumer Services	135,000	
Social Services and Housing	320,148	
Solicitor General	25,000	
Greater Vancouver Regional District Fire Chiefs Association		52,792
Lottery Fund	17,667	
Regional and Economic Development	35,125	
Greater Vancouver Regional Hospital District		1,394,078
Health	1,394,078	
Greater Vancouver Water District		65,000
Forests	65,000	
Greater Vernon Museum & Archives		16,863
Municipal Affairs, Recreation and Culture	15,000	
Social Services and Housing	1,863	
Greater Victoria Adult Day Care Centre Society		185,691
Health	185,691	
Greater Victoria Chamber of Commerce		23,207
Lottery Fund	6,207	
Parks	3,000	
Regional and Economic Development	14,000	
Greater Victoria Child & Family Counselling Association		287,427
Social Services and Housing	287,427	
Greater Victoria Citizens Advocacy Society		38,008
Social Services and Housing	38,008	
Greater Victoria Citizens Counselling Centre		84,823
Health	31,293	
Lottery Fund	51,745	
Social Services and Housing	1,785	
Greater Victoria Community Prevention Task Force		54,000
Labour and Consumer Services	54,000	
Greater Victoria Drug & Alcohol Rehabilitation Society		829,718
Labour and Consumer Services	829,718	
Greater Victoria Economic Development Commission		119,017
Regional and Economic Development	119,017	
Greater Victoria Hospital Society		187,978,657
Health	187,564,296	
Labour and Consumer Services	141,400	
Social Services and Housing	248,509	
Solicitor General	24,452	
Greater Victoria Hospital Society- Geriatric A & T		2,155,195
Health	2,155,195	
Greater Victoria Hospital Society- Intermediate Care		1,909,305
Health	1,909,305	
Greater Victoria Little League		29,941
Lottery Fund	29,941	
Greater Victoria Nursery School		37,354
Social Services and Housing	37,354	
Greater Victoria Public Library		328,104
Municipal Affairs, Recreation and Culture	328,104	
Greater Victoria School District 61		56,507,017
Education	56,504,017	
Lottery Fund	3,000	
Greater Victoria Victim Services Society		30,000
Attorney General	30,000	
Greater Victoria Volunteer Society		33,173
Social Services and Housing	33,173	
Green & G Green, D		59,688
Social Services and Housing	59,688	
Green & L Green, R		79,935
Social Services and Housing	79,935	
Green & P Green, R		46,020
Social Services and Housing	46,020	
Green & S Green, K		13,242
Health	13,242	
Green Memorial Home Society, F W, Dr		947,031
Health	901,182	
Lottery Fund	32,333	
Social Services and Housing	13,516	
Green Thumb Theatre for Young People		78,475
Health	475	
Lottery Fund	78,000	
Green, C		65,745
Social Services and Housing	65,745	
Green, H		15,240
Social Services and Housing	15,240	
Greenfield, A, Mrs		73,812
Social Services and Housing	73,812	
Greenhill Farms		52,416

	Ministry $	Total $
Social Services and Housing	52,416	
Greenhouse Vegetable Industry		360,000
Agriculture and Fisheries	360,000	
Greenidge Place		81,229
Social Services and Housing	81,229	
Greenidge, E		102,975
Health	102,975	
Greenridge Place		128,092
Health	38,644	
Social Services and Housing	89,448	
Greenway, C		31,497
Agriculture and Fisheries	31,497	
Greenwood & District Board of Trade		17,209
Lottery Fund	8,209	
Regional and Economic Development	8,750	
Tourism	250	
Greenwood & I Greenwood, L		21,288
Social Services and Housing	21,288	
Greenwood Community Association		24,441
Social Services and Housing	24,441	
Greenwood Curling Club		13,238
Lottery Fund	13,238	
Greenwood Lodge		157,349
Health	127,111	
Social Services and Housing	30,238	
Greenwood, I		20,208
Social Services and Housing	20,208	
Greenwood, M A		30,612
Health	30,612	
Grevers Enterprises Ltd		45,451
Social Services and Housing	45,451	
Greyhound Lines of Canada Ltd		240,371
Social Services and Housing	240 371	
Greyvest		298,085
Finance and Corporate Relations	298,085	
Griffith, B		29,558
Health	29,558	
Griffith, M		18,471
Social Services and Housing	18,471	
Griffiths, P A, Dr		142,145
Health	43	
Social Services and Housing	35	
Solicitor General	142,067	
Grimard, L		41,610
Social Services and Housing	41,610	
Grizzly Valley Saddle Club		30,578
Lottery Fund	30,578	
Groenier, L		15,585
Social Services and Housing	15,585	
Gronau, H		24,079
Social Services and Housing	24,079	
Grosek Family Care Home		25,244
Health	15,561	
Social Services and Housing	9,683	
Grund, B		42,916
Social Services and Housing	42,916	
Gryde, C		48,330
Social Services and Housing	48,330	
Gsw'Sala-Nakwaxda'Xw Indian Band		59,014
Education	22,667	
Social Services and Housing	36,347	
Guide-Outfitters Association of B C		178,606
Environment	171,000	
Tourism	7,606	
Guildford & District Kidsmen Club		13,200
Lottery Fund	13,200	
Guildford Gardens Daycare		25,032
Social Services and Housing	25,032	
Gulf Islands Intermediate & Personal Care Society		936,287
Health	936,287	
Gulf Islands School District 64		4,860,965
Education	4,857,965	
Lottery Fund	3,000	
Gunn, T		15,714
Social Services and Housing	15,714	
Guy, J		23,620
Social Services and Housing	23,620	
H & H Aluminum Railing (1985) Ltd		12,884
Social Services and Housing	12,884	
H A C Physical Handicapped Action Society		81,604
Health	81,604	
H C Education Health & Training Program Consultants Inc		15,000
Social Services and Housing	15,000	
Ha-Ho-Payuk Society		96,056
Education	94,796	
Social Services and Housing	1,260	
Haasz, N		10,135
Social Services and Housing	10,135	
Haavardsen, M		31,055
Social Services and Housing	31,055	
Hadden & A Hadden, B		22,738
Social Services and Housing	22,738	
Haddow &, B Brian Haddow Farms		10,097
Agriculture and Fisheries	10,097	
Haden, M		11,762
Social Services and Housing	11,762	
Hagen, L		49,611
Social Services and Housing	49,611	
Hagen, S		89,078
Social Services and Housing	89,078	
Hagens Travel Service Ltd		52,019
Health	51,599	
Social Services and Housing	420	
Hager Limb & Brace (Kelowna) Ltd, Karl		69,070
Health	46,803	
Social Services and Housing	22,267	
Hainle Vineyards Estate Winery Ltd		28,587
Agriculture and Fisheries	28,587	
Haladuick, S		14,399
Health	5,383	
Social Services and Housing	9,016	
Halcyon Community Home Society		462,209
Health	455,681	
Social Services and Housing	6,528	
Hale Optical Associates Ltd		18,654
Social Services and Housing	18,654	
Haley, G, Dr		13,843
Health	13,843	
Halfmoon Bay Child Care Centre Society		37,230
Lottery Fund	5,262	
Social Services and Housing	31,968	
Halliwell, D L		52,915
Health	32,469	
Social Services and Housing	20,446	
Halpen, W		31,969
Social Services and Housing	31,969	
Halston, C		11,175
Social Services and Housing	11,175	
Halston, G		74,712
Social Services and Housing	74,712	
Halverson, R		15,511
Social Services and Housing	15,511	
Halversons Hostel Ltd		130,320
Social Services and Housing	130,320	
Hamilton Mountain Community Television & Recreation Association		47,500
Lottery Fund	47,500	
Hamilton, D, Dr		11,468
Health	11,468	
Hamilton, J		11,616
Social Services and Housing	11,616	
Hamilton, W		13,669
Social Services and Housing	13,643	
Solicitor General	26	
Hamm & B Hamm, A		21,376
Social Services and Housing	21,376	
Hammond, V		23,144
Social Services and Housing	23,144	
Hampton Court		199,117
Health	199,117	
Hampton, D		10,040
Social Services and Housing	10,040	
Handicapped Resource Centre		31,787
Health	31,787	
Handicrafts by Homebound Handicapped Persons Society		45,000
Health	45,000	
Handlen, C		94,073
Health	94,073	
Hanemaayer & W Hanemaayer, H		70,347
Social Services and Housing	70,347	
Haney Intermediate Care Centre		1,508,030
Health	1,508,030	
Haney-Pitt Meadows Christian School Association		314,734
Education	314,734	
Hannah, T		43,245
Social Services and Housing	43,245	
Hanson-Monnie, J		26,328
Social Services and Housing	26,328	
Happy Acres Family Day Care		14,966
Social Services and Housing	14,966	
Happy Hours Wee Care Centre Society		36,679
Social Services and Housing	36,679	
Happy Life Centre Pre-School		19,934
Social Services and Housing	19,934	
Happy Tot Child Care Centre		17,976
Social Services and Housing	17,976	
Harbour Publishing Co Ltd		11,500
Lottery Fund	7,000	
Municipal Affairs, Recreation and Culture	4,500	
Hardy View Lodge		780,046

	Ministry $	Total $
Health	732,221	
Lottery Fund	17,211	
Social Services and Housing	30,614	
Hardy View Lodge Adult Daycare		26,402
Health	26,402	
Hardy, D M		21,744
Social Services and Housing	21,744	
Harlow & G Harlow, M		29,578
Social Services and Housing	29,578	
Harlow, M		20,271
Social Services and Housing	20,271	
Harmony Day Care Centre		39,210
Social Services and Housing	39,210	
Harmony Hall Ltd		26,728
Health	26,728	
Harmony Hall Rest Home		269,520
Health	269,520	
Harney, R E		55,384
Health	32,283	
Social Services and Housing	23,101	
Haro Park Centre Society		3,756,765
Health	3,697,878	
Social Services and Housing	58,887	
Harris, D		25,985
Health	25,250	
Social Services and Housing	735	
Harrison, B		38,349
Agriculture and Fisheries	38,349	
Harrison, H		11,838
Social Services and Housing	11,838	
Hart Drugmart		10,319
Social Services and Housing	10,319	
Hart House Rest Home		156,046
Health	156,046	
Hart, B		31,625
Social Services and Housing	31,625	
Hart, D		31,986
Solicitor General	31,986	
Hart, G		70,623
Social Services and Housing	70,623	
Hart, I		32,491
Social Services and Housing	32,491	
Hartfords Enterprises Ltd, F M		40,927
Health	30,310	
Social Services and Housing	10,617	
Hartley Bay Band Council		53,626
Education	53,475	
Solicitor General	151	
Harvest Drive Pharmacy		10,835
Health	10,282	
Social Services and Housing	553	
Harvey, M		43,650
Regional and Economic Development	2,527	
Social Services and Housing	41,123	
Harwood, K		17,127
Social Services and Housing	17,127	
Hastings Townsite Daycare Society		14,055
Social Services and Housing	14,055	
Hastings, L		13,720
Social Services and Housing	13,720	
Hatfield Society		70,607
Solicitor General	70,607	
Hathaway, D		22,666
Health	22,666	
Haven Guest Home Haney Ltd		542,094
Health	334,700	
Social Services and Housing	207,394	
Haven Hill Retirement Centre		1,536,028
Health	1,523,192	
Social Services and Housing	12,836	
Haven, The		62,317
Social Services and Housing	62,317	
Hawka, J		28,086
Social Services and Housing	28,086	
Hawkins & W Hawkins, D		26,740
Social Services and Housing	26,740	
Hawthorne Lodge		2,753,874
Health	2,712,589	
Social Services and Housing	41,285	
Haydamack, D		36,977
Health	22,723	
Social Services and Housing	14,254	
Hayden, H, Dr		34,683
Health	34,683	
Hayes-Newington, J		27,067
Social Services and Housing	27,067	
Hayne, M		17,655
Social Services and Housing	17,655	
Hazelmere Lodge		429,630
Health	203,541	
Social Services and Housing	226,089	
Hazelton & Area Home Support Service		107,256
Health	85,070	
Social Services and Housing	22,186	
Hazelton Public Library Association		11,084
Lottery Fund	650	
Municipal Affairs, Recreation and Culture	10,434	
Headlines Theatre Co		22,500
Lottery Fund	22,500	
Headstart Resources Ltd		14,326
Advanced Education, Training and Technology	14,326	
Headwork		28,169
Advanced Education, Training and Technology	12,569	
Health	8,100	
Labour and Consumer Services	7,500	
Health Care Services Transportation		3,782,077
Social Services and Housing	3,782,077	
Health Facilities Association of B C		167,263
Health	167,263	
Health Labour Relations Association of B C		360,327
Health	360,327	
Health Management Resource Group		14,740
Health	14,740	
Healy, J		18,133
Social Services and Housing	18,133	
Healy, J E		17,074
Health	17,074	
Hearing Aid Supplies		207,044
Advanced Education, Training and Technology	1,077	
Social Services and Housing	205,967	
Heather Rest Home		237,277
Health	233,044	
Social Services and Housing	4,233	
Heatherbelle Rest Home		48,283
Health	48,283	
Hebert & C Hebert, J		17,493
Social Services and Housing	17,493	
Heckmann & S Heckmann, A		26,248
Agriculture and Fisheries	26,248	
Hedley Community Recreation Association Commission		44,504
Municipal Affairs, Recreation and Culture	400	
Social Services and Housing	44,104	
Hegeman Home		83,608
Social Services and Housing	83,608	
Heiss Jr, G P		20,316
Agriculture and Fisheries	20,316	
Heiss Sr, G		12,429
Agriculture and Fisheries	12,429	
Helem, J		10,702
Social Services and Housing	10,702	
Hellon, C, Dr		83,625
Health	83,625	
Helm, M		24,821
Social Services and Housing	24,821	
Helmcken Memorial Hospital Society, Dr		1,058,025
Health	1,058,025	
Helping Hands Agency Ltd		716,443
Health	63,923	
Social Services and Housing	652,520	
Helping Hands Services Ltd		1,542,603
Health	1,542,603	
Helsley, R		17,000
International Business and Immigration	17,000	
Hemlock Child Care Center		24,136
Social Services and Housing	24,136	
Hemm Industries Society		84,106
Health	84,106	
Hencher, L		11,574
Social Services and Housing	11,574	
Henderson, D		21,800
Social Services and Housing	21,800	
Henderson, H E, Dr		16,392
Labour and Consumer Services	16,392	
Henderson, N		12,583
Social Services and Housing	12,583	
Henderson, R		42,817
Advanced Education, Training and Technology	650	
Social Services and Housing	42,167	
Henderson, Y		229,425
Social Services and Housing	229,425	
Hennessy, P		94,200
Health	94,200	
Henny Penny Nursery School & Day Care Centre		14,774
Social Services and Housing	14,774	
Henry, B		18,810
Solicitor General	18,810	
Henson, D		27,709
Social Services and Housing	27,709	
Heppner, E		10,830
Social Services and Housing	10,830	

	Ministry $	Total $
Heritage 24 Hour Family Daycare		18,596
Social Services and Housing	18,596	
Heritage Christian School Society		116,817
Education	116,817	
Hermanson, C		19,964
Social Services and Housing	19,964	
Hermosa Home		190,038
Health	119,030	
Social Services and Housing	71,008	
Herndl, P		33,440
Social Services and Housing	33,440	
Herpst, W H		15,231
Solicitor General	15,231	
Herrewynen, M		44,650
Social Services and Housing	44,650	
Hestermann, G		31,050
Social Services and Housing	31,050	
Hey-Way'-nogu' Healing Circle for Addictions Society		355,000
Labour and Consumer Services	355,000	
High Country Health Care Inc		586,728
Health	564,318	
Social Services and Housing	22,410	
High Country Tourism Association		343,262
Provincial Secretary	112,964	
Tourism	230,298	
Higham, B		20,384
Social Services and Housing	20,384	
Highglen Daycare		26,567
Social Services and Housing	26,567	
Highland Lodge		689,832
Health	675,027	
Social Services and Housing	14,805	
Highland Meadows Daycare		20,030
Social Services and Housing	20,030	
Highlands Out of School Care Society		21,775
Lottery Fund	15,333	
Social Services and Housing	6,442	
Hill Villa Rest Home		71,857
Health	71,857	
Hill, D		26,800
Social Services and Housing	26,800	
Hill, L		25,813
Health	25,813	
Hillkeep Services Ltd		239,527
Social Services and Housing	239,527	
Hillside Child Care Centre Ltd		26,917
Social Services and Housing	26,917	
Hillside House		73,963
Health	12,234	
Social Services and Housing	61,729	
Hillside Lodge Ltd		322,341
Health	224,056	
Social Services and Housing	98,285	
Hillstead, J		29,557
Social Services and Housing	29,557	
Hilltop Daycare		16,520
Social Services and Housing	16,520	
Hilsendager, V G		31,228
Health	7,975	
Social Services and Housing	23,253	
Hilton Villa		1,555,897
Health	1,555,897	
Hirsch Creek Golf Club		80,000
Lottery Fund	80,000	
Hirsch, P		32,278
Social Services and Housing	32,278	
Hixon Community Association		26,200
Lottery Fund	26,200	
Hobbit Hole Nursery School		30,498
Social Services and Housing	30,498	
Hobby Horse Day Care		12,308
Social Services and Housing	12,308	
Hodgson Orthotics Ltd		81,808
Health	40,281	
Social Services and Housing	41,469	
Solicitor General	58	
Hoey & C Graham, B		95,450
Social Services and Housing	95,450	
Hof, S		28,327
Social Services and Housing	28,327	
Hoffart, M		33,211
Social Services and Housing	33,211	
Hoffman, J		20,377
Social Services and Housing	20,377	
Hofstad, G		17,490
Social Services and Housing	17,490	
Holden, J		22,067
Social Services and Housing	22,067	
Holiday Inn		12,714
Lottery Fund	12,391	
Social Services and Housing	323	
Holland & E Holland, R		18,750
Health	18,750	
Holland, E		12,593
Social Services and Housing	12,593	
Holland, R, Dr		84,956
Health	84,956	
Hollyburn Family Services Ltd		56,367
Social Services and Housing	56,367	
Holmes & B Rasi, A		58,068
Social Services and Housing	58,068	
Holmes & G Holmes, K		32,740
Social Services and Housing	32,740	
Holmes, N		10,677
Social Services and Housing	10,677	
Holt, R		12,656
Agriculture and Fisheries	12,656	
Holy Family Hospital		10,711,701
Health	10,640,503	
Social Services and Housing	71,198	
Home Owner Grants - For Unorganized Districts		44,583,942
Education	44,583,942	
Home Support Association of BC		56,942
Health	56,942	
Homer Society for the Handicapped, Garth		292,146
Social Services and Housing	292,146	
Honicke, I		11,273
Health	5,701	
Social Services and Housing	5,572	
Hood & J Hood, J		12,104
Agriculture and Fisheries	12,104	
Hooseman, H		11,772
Social Services and Housing	11,772	
Hoover & C Hoover, L		100,012
Social Services and Housing	100,012	
Hope Community Services Society		261,433
Health	866	
Labour and Consumer Services	12,000	
Lottery Fund	35,360	
Social Services and Housing	213,207	
Hope School District 32		6,542,835
Education	6,472,532	
Lottery Fund	3,000	
Social Services and Housing	67,303	
Hope, C		279,740
Social Services and Housing	279,740	
Horbay, M		45,132
Social Services and Housing	45,132	
Hornby & Denman Home Support Society		51,021
Health	49,781	
Social Services and Housing	1,240	
Hornby Island Daycare Society		11,760
Social Services and Housing	11,760	
Horner & J Horner, V		42,588
Social Services and Housing	42,588	
Horniblow, B		28,344
Health	5,701	
Social Services and Housing	22,643	
Horning, F		25,969
Social Services and Housing	25,969	
Horse Council of B C		414,726
Agriculture and Fisheries	10,000	
Lottery Fund	2,100	
Municipal Affairs, Recreation and Culture	402,626	
Horticulture Centre of the Pacific		120,648
Lottery Fund	53,815	
Social Services and Housing	66,833	
Horton Donuts, Tim		10,826
Social Services and Housing	10,826	
Horvat, E		87,263
Social Services and Housing	87,263	
Hospitality Industry Education Advisory Committee		31,625
Advanced Education, Training and Technology	1,625	
Labour and Consumer Services	30,000	
Hotz Consultants		12,203
Solicitor General	12,203	
Hotz, P B, Dr		79,980
Solicitor General	79,980	
House of Concord		436,154
Health	422,325	
Solicitor General	13,829	
Houston & District Chamber of Commerce		51,482
Lottery Fund	9,244	
Regional and Economic Development	8,500	
Social Services and Housing	33,488	
Tourism	250	
Houston Health Care Services Society		466,622
Health	461,454	
Social Services and Housing	5,168	
Houston Health Centre		42,633

	Ministry $	Total $
Health	35,905	
Social Services and Housing	6,728	
Houston Home Support Services		88,477
Health	82,830	
Social Services and Housing	5,647	
Houston Link to People Society		85,928
Social Services and Housing	85,928	
Houston-Smithers Rebroadcasting Society		42,705
Lottery Fund	42,705	
Howard Society of B C (Kelowna), John, The		12,778
Health	10,000	
Labour and Consumer Services	1,064	
Solicitor General	1,714	
Howard Society of B C (Vernon), John, The		126,272
Labour and Consumer Services	31,084	
Social Services and Housing	93,308	
Solicitor General	1,880	
Howard Society of B C, John, The		604,587
Attorney General	345,899	
Health	46,116	
Social Services and Housing	92,873	
Solicitor General	119,699	
Howard Society of the Lower Mainland of B C, John		13,350
Health	13,350	
Howard Society of Vancouver Island, John		283,914
Health	40,228	
Solicitor General	243,686	
Howard, L		18,974
Social Services and Housing	18,974	
Howe & Associates, E		77,882
Social Services and Housing	77,882	
Howe Sound Home Support Service Society		295,958
Health	211,183	
Labour and Consumer Services	70,000	
Social Services and Housing	14,775	
Howe Sound Rehabilitation Services Society		225,842
Social Services and Housing	225,842	
Howe Sound School District 48		10,949,193
Advanced Education, Training and Technology	600	
Education	10,940,186	
Lottery Fund	3,000	
Social Services and Housing	5,407	
Hoy Barge Ltd, Doug		65,000
Transportation and Highways	65,000	
Hu, C		31,723
Social Services and Housing	31,723	
Huber & P Huber, J		46,720
Health	339	
Social Services and Housing	46,381	
Huber, M		42,164
Social Services and Housing	42,164	
Hubner, M		17,781
Social Services and Housing	17,781	
Huck & M Huck, D		11,360
Agriculture and Fisheries	11,360	
Hudnall, C		133,505
Social Services and Housing	133,505	
Hudson Out of School Care		71,585
Social Services and Housing	71,585	
Hudson's Hope Health Care Society		310,833
Health	310,833	
Huggins & G Huggins, F		12,861
Agriculture and Fisheries	12,861	
Hughes, C		30,206
Health	30,206	
Huguenard, J		63,196
Social Services and Housing	63,196	
Huhn, D		21,740
Solicitor General	21,740	
Humble Pie Marketing Ltd		15,379
Social Services and Housing	15,379	
Hummell, M		29,404
Health	12,734	
Social Services and Housing	16,670	
Hummingbird Consulting		21,200
Labour and Consumer Services	21,200	
Humphrey, J		72,152
Social Services and Housing	72,152	
Humphrey, R		22,268
Social Services and Housing	22,268	
Humpty Dumpty Day Care		25,280
Social Services and Housing	25,280	
Hunt, A W		77,682
Agriculture and Fisheries	77,682	
Hunter Consulting		22,566
Advanced Education, Training and Technology	22,566	
Hunter, K C, Dr		46,360
Labour and Consumer Services	46,360	
Hunter, M R		23,660
Solicitor General	23,660	

	Ministry $	Total $
Hunyadi, B		18,725
Agriculture and Fisheries	18,725	
Hurry, S		65,527
Social Services and Housing	65,527	
Hurtig, J		53,654
Social Services and Housing	53,654	
Hycroft Guest Home		151,636
Health	151,636	
Hynes, M		52,426
Social Services and Housing	52,426	
Hyrax Enterprises Ltd		17,537
Agriculture and Fisheries	17,537	
Hyslop & Bowie-Partners With Parents		15,960
Social Services and Housing	15,960	
I C L Food Services Ltd		88,070
Social Services and Housing	144	
Solicitor General	87,926	
I C L Services		2,688,275
Solicitor General	2,688,275	
I Care Daycare		22,671
Social Services and Housing	22,671	
I D S Management Ltd		375,485
Health	246,313	
Social Services and Housing	129,172	
I G A Foodliner		228,230
Social Services and Housing	228,230	
I Med Oxygen Ltd		22,248
Social Services and Housing	22,248	
Icelandia Canadian Club		43,333
Lottery Fund	43,333	
Icelandic Care Home Hofn Society		1,178,574
Health	1,166,758	
Lottery Fund	5,058	
Social Services and Housing	6,758	
IFC International Financial Centre Society of Vancouver		220,754
International Business and Immigration	220,754	
IHS Intervention Health Services Ltd		98,000
Labour and Consumer Services	98,000	
Illig, M		17,939
Agriculture and Fisheries	17,939	
Ilyus Stluliqul Pre-School		11,668
Social Services and Housing	11,668	
Image Contact Lens Centre		21,800
Social Services and Housing	21,800	
Imagination Market Association		72,853
Lottery Fund	72,853	
Imagine		40,000
Lottery Fund	40,000	
Immigrant & Visible Minority Women of B C		15,600
Advanced Education, Training and Technology	15,600	
Immigrant Services Society of B C		72,000
Advanced Education, Training and Technology	72,000	
Imperial Optical Co Ltd		19,932
Social Services and Housing	19,932	
Imperial, N		20,188
Social Services and Housing	20,188	
Impulse Theatre Co Society		21,745
Advanced Education, Training and Technology	16,500	
Lottery Fund	5,245	
Income Assistance & Handicapped Benefits		888,011,459
Social Services and Housing	888,011,459	
Independence Medical Ltd		16,953
Social Services and Housing	16,953	
Independent Contractors & Business Association of BC		12,246
Advanced Education, Training and Technology	12,246	
Independent Living Housing Society (88) of Greater Victoria		401,420
Health	375,650	
Social Services and Housing	25,770	
Indian Arts & Crafts Society of BC		15,000
Native Affairs	15,000	
Indian Gardens Ranch Ltd		23,927
Agriculture and Fisheries	23,927	
Indian Homemakers Association of BC		123,846
Advanced Education, Training and Technology	28,000	
Health	2,000	
Labour and Consumer Services	25,000	
Native Affairs	1,216	
Social Services and Housing	67,630	
Information Services Vancouver Society		305,889
Attorney General	69,524	
Labour and Consumer Services	192,208	
Social Services and Housing	44,157	
Ingco, G		16,115
Social Services and Housing	16,115	
Inglewood Lodge		1,185,807
Health	1,185,807	
Inglewood Private Hospital		2,004,129
Health	2,004,129	
Inglis, M		47,222
Social Services and Housing	47,222	

	Ministry $	Total $
Inkameep Vineyards Ltd		275,709
Agriculture and Fisheries	275,709	
Inman Out of School Care Centre		11,974
Social Services and Housing	11,974	
Inmates Earnings		1,665,100
Solicitor General	1,665,100	
Institute of Public Administration of Canada		25,000
Advanced Education, Training and Technology	5,000	
Lottery Fund	20,000	
Insurance Corp of B C		137,819
Education	118,819	
Solicitor General	19,000	
Inter-Cultural Association of Greater Victoria		16,428
Advanced Education, Training and Technology	9,600	
Health	6,828	
Intercare Holdings Inc		492,843
Health	492,843	
Intercare Homes Inc		325,380
Health	316,018	
Social Services and Housing	9,362	
Intercultural Association of Greater Victoria		18,297
Lottery Fund	12,000	
Social Services and Housing	6,297	
Intergovernmental Committee on Urban & Regional Research		35,596
Municipal Affairs, Recreation and Culture	35,596	
Interior Behavioral Services Inc		212,711
Social Services and Housing	212,711	
Interior Health Care Services Ltd		1,254,952
Health	1,015,678	
Social Services and Housing	239,274	
Interior Indian Friendship Society		93,757
Labour and Consumer Services	53,390	
Native Affairs	22,000	
Social Services and Housing	17,867	
Solicitor General	500	
Interior Native Alcohol Abuse Society		560,320
Labour and Consumer Services	560,320	
Interior Personal Development Ltd		31,251
Social Services and Housing	31,251	
Interior Provincial Exhibition Association		67,765
Agriculture and Fisheries	23,265	
Lottery Fund	44,500	
Interior Reforestation Co Ltd		10,000
Agriculture and Fisheries	10,000	
International Association of Progressive Montessorians		50,605
Education	50,605	
International Association of Students In Economics & Commerce		15,000
Lottery Fund	15,000	
International Brotherhood of Electrical Workers		53,098
Advanced Education, Training and Technology	53,098	
International Brotherhood of Painters & Allied Trades		27,234
Advanced Education, Training and Technology	27,234	
International Conference on Indoor Air Quality & Climate		16,429
Health	16,429	
International Institute of Biological Control		36,886
Agriculture and Fisheries	36,886	
International Society For Photogrammetry & Remote Sensing		20,000
Forests	20,000	
International Union of Forestry Research Montreal 1990 Inc		20,000
Forests	20,000	
Intersect Youth & Family Services Society		25,989
Health	25,989	
Intra Muros Ltd		10,200
Solicitor General	10,200	
Intrepio Theatre Co		16,155
Social Services and Housing	16,155	
Invermere Public Library Association		21,056
Municipal Affairs, Recreation and Culture	21,056	
Ireland & E Ireland, A		63,297
Social Services and Housing	63,297	
Irish Janitorial Co Ltd		10,418
Social Services and Housing	10,418	
Ironworkers Trade Improvement		47,475
Advanced Education, Training and Technology	47,475	
Irving House Historic Centre		15,000
Municipal Affairs, Recreation and Culture	15,000	
Irving, S		10,409
Social Services and Housing	10,409	
Irwin, S		35,225
Social Services and Housing	35,225	
Ishtar Transition House Society		136,588
Social Services and Housing	136,588	
Island Behavioral Services		34,204
Health	34,204	
Island Community Home Support Services Society		1,739,917
Health	1,739,415	
Social Services and Housing	502	

	Ministry $	Total $
Island Community Living Services		43,376
Social Services and Housing	43,376	
Island Educational Society		25,728
Education	25,728	
Island Indaya Society		55,020
Health	6,300	
Social Services and Housing	48,720	
Island of Whales Productions Ltd		10,000
Provincial Secretary	10,000	
Island Poultry Farms		13,653
Advanced Education, Training and Technology	13,653	
Island Stream & Salmon Enhancement Society		41,080
Social Services and Housing	41,080	
Island Women Society		20,000
Attorney General	20,000	
Islands Medichair Ltd		11,132
Health	5,104	
Social Services and Housing	6,028	
Isomura, T I, Dr		61,390
Health	61,390	
Ivens Medical Equipment Sales Ltd		62,280
Health	489	
Social Services and Housing	61,791	
Ivy Montessori School Society		14,551
Education	14,551	
J D Vision		12,311
Social Services and Housing	11,086	
Solicitor General	1,225	
J S T Holdings Ltd		62,800
Health	10,125	
Social Services and Housing	52,675	
Jack & Jill Early Childhood Centre		21,432
Social Services and Housing	21,432	
Jack, E		37,761
Social Services and Housing	37,761	
Jack, F, Mrs		29,498
Social Services and Housing	29,498	
Jackman Manor		1,385,307
Health	1,383,206	
Social Services and Housing	2,101	
Jackson Group Inc, M, The		29,296
Advanced Education, Training and Technology	2,370	
Health	26,926	
Jackson Group Living Home		26,208
Social Services and Housing	26,208	
Jackson, A		85,032
Social Services and Housing	85,032	
Jackson, R		14,010
Social Services and Housing	14,010	
Jacobs Ladder Child Care Center		63,611
Social Services and Housing	63,611	
Jacobsen, M		33,013
Social Services and Housing	33,013	
Jagdatt & P Jagdatt, R		15,448
Social Services and Housing	15,448	
Jaggers, M		11,304
Social Services and Housing	11,304	
James Bay Child Care Society		31,764
Social Services and Housing	31,764	
James Bay Community Project		150,985
Social Services and Housing	150,985	
James Bay Community School Daycare		62,960
Social Services and Housing	62,960	
James Bay Community School Society		16,156
Health	14,073	
Social Services and Housing	2,083	
James Bay Group Home Society		15,404
Social Services and Housing	15,404	
James Bay Health & Community Services Society		346,853
Health	154,017	
Lottery Fund	146,666	
Social Services and Housing	46,170	
James Bay Home Support Services		638,866
Health	619,073	
Social Services and Housing	19,793	
James Bay Lodge		3,437,384
Health	3,418,245	
Social Services and Housing	19,139	
James, C		13,104
Social Services and Housing	13,104	
Jamieson Dance Society, Karen		37,500
Lottery Fund	37,500	
Janas Daycare Centre (1980) Ltd		50,633
Social Services and Housing	50,633	
Janeway		193,647
Health	134,426	
Social Services and Housing	59,221	
Janke, P G, Dr		72,240
Health	71,270	
Social Services and Housing	970	

	Ministry $	Total $
Janousek, C		29,921
Social Services and Housing	29,921	
Janzen & E Janzen &, V Janzen Bros		17,247
Agriculture and Fisheries	17,247	
Janzen, E		64,150
Social Services and Housing	64,150	
Jarvis, D		45,224
Social Services and Housing	45,224	
Jarvis, M		43,118
Social Services and Housing	43,118	
Jasper Crescent Daycare		20,164
Social Services and Housing	20,164	
Jaworsky, A M, Mrs		131,492
Social Services and Housing	131,492	
Jaworsky, L		66,668
Health	66,668	
Jeglum, R		64,961
Social Services and Housing	64,961	
Jenkins Ltd, Christopher J		29,611
Health	29,611	
Jennings & R Blennerhassett, S		41,338
Solicitor General	41,338	
Jensen, L		19,185
Social Services and Housing	19,185	
Jensen, V		24,075
Social Services and Housing	24,075	
Jepson-Young, P, Dr		67,361
Health	67,361	
Jericho Kids Club		17,264
Social Services and Housing	17,264	
Jerome, M		46,064
Health	46,064	
Jeronimus, K		19,231
Social Services and Housing	19,231	
Jewitt, L		20,667
Social Services and Housing	20,667	
Jirik, E, Dr		13,264
Labour and Consumer Services	13,264	
Johannesen International School of Arts		143,000
Lottery Fund	143,000	
John W Hardyment		180,000
International Business and Immigration	180,000	
Johns, N		35,165
Social Services and Housing	35,165	
Johnsen, I		26,171
Social Services and Housing	26,171	
Johnson & B Johnson, L		35,220
Agriculture and Fisheries	35,220	
Johnson & Earle		10,034
Social Services and Housing	10,034	
Johnson & G Johnson, P		28,439
Social Services and Housing	28,439	
Johnson, D J		18,210
Health	15,823	
Social Services and Housing	2,387	
Johnson, F		12,875
Social Services and Housing	12,875	
Johnson, I		12,512
Social Services and Housing	12,512	
Johnson, K C		30,705
Social Services and Housing	30,705	
Johnson, L		38,891
Health	12,234	
Social Services and Housing	26,657	
Johnson, S		13,761
Social Services and Housing	13,761	
Johnston & B Johnston, M		124,899
Social Services and Housing	124,899	
Johnston, B		13,771
Social Services and Housing	13,771	
Johnston, D		33,370
Social Services and Housing	33,370	
Johnston, M		10,154
Solicitor General	10,154	
Johnstone, R		22,185
Social Services and Housing	22,185	
Joinson, N		10,872
Social Services and Housing	10,872	
Joint Apprentice & Trade Improvement		91,594
Advanced Education, Training and Technology	91,594	
Jokisch, J W		21,588
Health	16,300	
Social Services and Housing	5,288	
Jonas & W Jonas, L		19,593
Social Services and Housing	19,593	
Joneja, R P, Dr		27,669
Health	27,669	
Jones Adult Day Care, David Lloyd		97,108
Health	97,108	
Jones, L		80,094
Social Services and Housing	80,094	
Jong, H		10,444
Social Services and Housing	10,444	
Jorgensen, M		18,994
Social Services and Housing	18,994	
Josephine Care Home Inc		252,104
Health	158,967	
Social Services and Housing	93,137	
JR Laboratories Inc		30,572
Health	28,083	
Social Services and Housing	2,489	
Juan De Fuca Chamber of Commerce		13,440
Lottery Fund	2,940	
Regional and Economic Development	10,500	
Juan De Fuca Hospital		24,577
Social Services and Housing	24,577	
Juan De Fuca Hospital Society		18,085,987
Health	18,064,347	
Lottery Fund	21,640	
Juan De Fuca Hospital Society-Adult Day Care		94,179
Health	94,179	
Juba, M		21,192
Social Services and Housing	21,192	
Juba, S		11,545
Solicitor General	11,545	
Jubilee Care Society		60,158
Health	60,158	
Jubilee Home Society		1,563,482
Health	1,563,482	
Jul-Mar Enterprises Ltd		149,234
Social Services and Housing	149,234	
Jumpstart Performance Society		43,338
Lottery Fund	29,800	
Social Services and Housing	13,538	
Jurys Daycare		15,026
Social Services and Housing	15,026	
Just For Kids Daycare		22,774
Social Services and Housing	22,774	
Justice Institute of B C		4,009,656
Advanced Education, Training and Technology	823,082	
Attorney General	15,000	
Health	12,857	
Municipal Affairs, Recreation and Culture	817,200	
Social Services and Housing	115	
Solicitor General	2,341,402	
K & C Silviculture Farms Ltd		20,512
Social Services and Housing	20,512	
Kaatza Day Care Centre		23,111
Social Services and Housing	23,111	
Kaien Childrens Adventure Centre		34,257
Social Services and Housing	34,257	
Kakawis Family Development Centre		463,640
Labour and Consumer Services	463,640	
Kaleidoscope Theatre Productions Society		172,650
Education	58,150	
Lottery Fund	114,500	
Kalinich, T		77,563
Agriculture and Fisheries	77,563	
Kamloops & District Elizabeth Fry Society		79,789
Solicitor General	79,789	
Kamloops Chamber of Commerce		18,721
Lottery Fund	2,721	
Regional and Economic Development	13,500	
Tourism	2,500	
Kamloops Child Development Society		98,259
Health	26,855	
Social Services and Housing	71,404	
Kamloops Christian Daycare		55,378
Social Services and Housing	55,378	
Kamloops Christian Hostel		285,788
Social Services and Housing	285,788	
Kamloops Christian School Association		320,537
Education	320,537	
Kamloops Community YMCA-YWCA		191,456
Advanced Education, Training and Technology	6,200	
Lottery Fund	19,848	
Social Services and Housing	165,408	
Kamloops Curling Club		25,165
Lottery Fund	25,165	
Kamloops Exhibition Association		65,648
Agriculture and Fisheries	7,500	
Lottery Fund	58,148	
Kamloops Family Support Society		13,051
Health	13,051	
Kamloops Food Bank & Outreach Society		22,060
Lottery Fund	20,450	
Social Services and Housing	1,610	
Kamloops Home Support Services Associations-Desmond House		52,795
Health	51,795	

	Ministry $	Total $
Social Services and Housing	1,000	
Kamloops Home Support Services Association		1,680,939
Health	1,069,834	
Social Services and Housing	611,105	
Kamloops Indian Band		113,704
Agriculture and Fisheries	64,500	
Finance and Corporate Relations	49,204	
Kamloops Infant Development Society		116,445
Social Services and Housing	116,445	
Kamloops Multicultural Society		10,000
Lottery Fund	10,000	
Kamloops Museum Association		22,500
Lottery Fund	22,500	
Kamloops Personal Care Home Ltd		133,264
Social Services and Housing	133,264	
Kamloops Pipe Band Society		10,000
Lottery Fund	10,000	
Kamloops Pregnancy Counselling Services Society		42,960
Social Services and Housing	42,960	
Kamloops Public Art Gallery		45,000
Municipal Affairs, Recreation and Culture	45,000	
Kamloops School District 24		57,293,475
Education	57,133,669	
Environment	1,939	
Lottery Fund	3,000	
Social Services and Housing	154,824	
Solicitor General	43	
Kamloops Sexual Assault Counselling Centre Society		72,096
Attorney General	69,205	
Social Services and Housing	2,891	
Kamloops Society for Alcohol & Drug Service-Counselling Service		955,876
Labour and Consumer Services	955,876	
Kamloops Society for Alcohol & Drug Services-Detox Program		295,670
Labour and Consumer Services	295,670	
Kamloops Society for the Mentally Handicapped		1,397,690
Social Services and Housing	1,397,690	
Kamloops Symphony Society		25,000
Lottery Fund	25,000	
Kamloops Woodlot Education Society		26,852
Social Services and Housing	26,852	
Kamloops Youth Resources Society		1,332,668
Health	146,094	
Social Services and Housing	1,186,574	
Kamp Felicity		32,077
Social Services and Housing	32,077	
Kampman, A		21,976
Social Services and Housing	21,976	
Kams, J		25,944
Social Services and Housing	25,944	
Kanalas, M		33,481
Health	7,836	
Social Services and Housing	25,645	
Kapiniak, M		30,445
Social Services and Housing	30,445	
Karalot Daycare		12,645
Social Services and Housing	12,645	
Karate B C		43,180
Municipal Affairs, Recreation and Culture	43,180	
Kardel Consulting Services Inc		539,320
Social Services and Housing	539,320	
Karmel, J		104,054
Social Services and Housing	104,054	
Karpoff & B Karpoff, S		31,859
Social Services and Housing	31,859	
Kaslo & District Home Support Service Society		185,415
Health	135,698	
Social Services and Housing	49,717	
Kaslo & District Public Library		18,821
Social Services and Housing	18,821	
Katalin Rest Home		97,220
Health	92,111	
Social Services and Housing	5,109	
Kathies Childcare Center		10,707
Social Services and Housing	10,707	
Kavanagh, J		97,491
Social Services and Housing	97,491	
Kayes, C		20,872
Social Services and Housing	20,872	
Kealey, J		13,978
Social Services and Housing	13,978	
Keating, M		14,809
Health	14,809	
Keefer Laundry Ltd		53,702
Solicitor General	53,702	
Keep B C Clean		66,832
Lottery Fund	66,832	
Keller, F		30,322
Social Services and Housing	30,322	
Kelly's Tendercare Day Care		12,519
Social Services and Housing	12,519	
Kelly, M		22,290
Social Services and Housing	22,290	
Kelowna & District Arts Council		11,265
Lottery Fund	11,265	
Kelowna & District Boys & Girls Club		116,254
Lottery Fund	1,445	
Social Services and Housing	114,809	
Kelowna & District Hospital Society		53,375,213
Health	53,375,213	
Kelowna & District Safety Council		34,714
Solicitor General	34,714	
Kelowna & District Society for the Mentally Handicapped		1,012,287
Lottery Fund	34	
Social Services and Housing	1,012,253	
Kelowna A D A P T		20,016
Labour and Consumer Services	20,016	
Kelowna Art Gallery Association		60,000
Lottery Fund	40,000	
Municipal Affairs, Recreation and Culture	20,000	
Kelowna Campus Day Care Society		50,710
Social Services and Housing	50,710	
Kelowna Centennial Museum & National Exhibit Centre		60,500
Lottery Fund	60,500	
Kelowna Chamber of Commerce		17,688
Lottery Fund	2,938	
Regional and Economic Development	13,000	
Tourism	1,750	
Kelowna Christian Centre Society		156,385
Education	156,385	
Kelowna Community Development Society		350,501
Social Services and Housing	350,501	
Kelowna Community Resource & Crisis Centre		37,770
Lottery Fund	37,770	
Kelowna Curling Club		18,787
Lottery Fund	18,787	
Kelowna Economic Recovery & Employment Development Association		160,195
Social Services and Housing	160,195	
Kelowna Family Day Care Society		52,039
Social Services and Housing	52,039	
Kelowna Family Service Centre Society		134,872
Health	79,872	
Social Services and Housing	55,000	
Kelowna General Hospital		347,247
Health	31,607	
Labour and Consumer Services	142,000	
Social Services and Housing	173,640	
Kelowna Gospel Mission Society		11,722
Social Services and Housing	11,722	
Kelowna Home Support Society		1,433,079
Health	1,416,531	
Social Services and Housing	16,548	
Kelowna Laser Reproductions Ltd		13,165
Social Services and Housing	13,165	
Kelowna Mediation Association		43,600
Attorney General	43,600	
Kelowna Snowmobile Club		41,613
Lottery Fund	41,613	
Kelowna Society For Christian Education		459,477
Education	459,477	
Kelowna Surgical Supplies		11,944
Social Services andHousing	11,944	
Kelowna Yacht Club		93,333
Lottery Fund	93,333	
Kemp, L		10,872
Social Services andHousing	10,872	
Kempf, O		50,284
Agriculture and Fisheries	50,284	
Kendrick, T A		14,700
Social Services andHousing	14,700	
Kennedy, F		19,260
Social Services andHousing	19,260	
Kennedy, L		60,800
Social Services andHousing	60,800	
Kenning, I S, Dr		34,791
Health	34,791	
Kenora-Patricia Child& Family Services		10,455
Social Services andHousing	10,455	
Kensington Private Hospital		1,935,505
Health	1,932,673	
Social Services andHousing	2,832	
Keremeos & District Home Support Services		167,912
Health	164,012	
Social Services andHousing	3,900	
Keremeos Diagnostic& Treatment Centre		163,810
Health	163,810	
Keremeos School District 16		3,208,069
Education	3,194,075	

	Ministry $	Total $
Lottery Fund	3,000	
Social Services and Housing	10,994	
Kermode Friendship Society		58,898
Labour and Consumer Services	37,785	
Native Affairs	21,113	
Kern, M		14,365
Social Services and Housing	14,365	
Kernahan, R		44,435
Social Services and Housing	44,435	
Kernohan & R Kernohan, E		61,176
Social Services and Housing	61,176	
Kerr & D Kerr, E		34,500
Social Services and Housing	34,500	
Kerr, C		38,185
Social Services and Housing	38,185	
Kerr, C G, Dr		106,193
Health	106,193	
Kersten, J		66,328
Social Services and Housing	66,328	
Kettle Valley Golf Course		68,277
Lottery Fund	68,277	
Kettle Valley School District 13		3,131,487
Education	3,129,372	
Lottery Fund	2,115	
Kettle Wildlife Association		21,688
Social Services and Housing	21,688	
Kevin Lodge		279,411
Health	261,570	
Social Services and Housing	17,841	
Khalemback, J		16,016
Agriculture and Fisheries	16,016	
Kid's World Early Childhood Centre Ltd		22,625
Social Services and Housing	22,625	
Kiddie Lane Day Care (Burnaby)		10,533
Social Services and Housing	10,533	
Kiddie Lane Day Care (Surrey)		46,554
Social Services and Housing	46,554	
Kidney Foundation of Canada		27,697
Lottery Fund	10,000	
Social Services and Housing	17,697	
Kids First Daycare		11,091
Social Services and Housing	11,091	
Kids Inn Day Care 1987		25,049
Social Services and Housing	25,049	
Kids Place Early Childhood Centre		19,416
Social Services and Housing	19,416	
Kilpatrick, D L		29,306
Health	29,306	
Kimberley & District Home Support Service Society		475,913
Health	446,012	
Social Services and Housing	29,901	
Kimberley & District Hospital Society		3,633,009
Health	3,633,009	
Kimberley Bavarian Society-Chamber of Commerce		30,542
Lottery Fund	10,000	
Regional and Economic Development	10,500	
Social Services and Housing	10,042	
Kimberley Christian School Society		15,999
Education	15,999	
Kimberley Community Development Society		24,737
Social Services and Housing	24,737	
Kimberley Gymnastic Club Society		19,293
Lottery Fund	19,293	
Kimberley Public Library Association		19,704
Lottery Fund	360	
Municipal Affairs, Recreation and Culture	19,344	
Kimberley School District 3		8,279,469
Education	8,254,889	
Lottery Fund	3,000	
Social Services and Housing	21,580	
Kimberley Ski & Summer Resort Society		29,000
Social Services and Housing	29,000	
Kimberley Special Care Home Society		1,012,837
Health	1,006,662	
Social Services and Housing	6,175	
King Edward House		12,526
Health	12,526	
King Edward Motor Hotel		11,464
Social Services and Housing	11,464	
King, L		10,903
Health	3,474	
Social Services and Housing	7,429	
Kingsway Christian Childrens Centre		35,924
Social Services and Housing	35,924	
Kingswood Manor		204,182
Health	139,252	
Social Services and Housing	64,930	
Kinsmen Club		40,000
Lottery Fund	40,000	
Kinsmen Club of Aldergrove		80,000
Lottery Fund	80,000	
Kinsmen Club of Armstrong		13,485
Lottery Fund	13,485	
Kinsmen Club of Ladner Tsawwassen		30,000
Lottery Fund	30,000	
Kinsmen Club of Prince Rupert		41,179
Social Services and Housing	41,179	
Kinsmen Club of Salmon Arm		37,030
Lottery Fund	19,092	
Social Services and Housing	17,938	
Kinsmen Club of Terrace		10,000
Lottery Fund	10,000	
Kinsmen Club of Vancouver		150,000
Lottery Fund	150,000	
Kinsmen Club of Vanderhoof		13,517
Lottery Fund	13,517	
Kinsmen Place Lodge		2,685,085
Health	2,672,036	
Social Services and Housing	13,049	
Kinsmen Rehabilitation Foundation of B C		214,309
Education	76,740	
Lottery Fund	125,000	
Social Services and Housing	12,569	
Kinsmen Retirement Centre		1,746,574
Health	1,738,125	
Social Services and Housing	8,449	
Kinsmen Retirement Centre Adult Day Care		66,857
Health	66,857	
Kipp-Mallery Pharmacy Ltd		26,270
Health	445	
Social Services and Housing	25,825	
Kirby Kare Lodge Inc		218,864
Social Services and Housing	218,864	
Kirby, A		37,835
Social Services and Housing	37,835	
Kirby, C		20,091
Social Services and Housing	20,091	
Kirkbright & N Kirkbright, G		144,190
Social Services and Housing	144,190	
Kirkby, D		12,700
Social Services and Housing	12,700	
Kirkby, F		16,546
Health	11,648	
Social Services and Housing	4,898	
Kirkham & H Kirkham, V		38,519
Social Services and Housing	38,519	
Kirklevy, S		15,503
Social Services and Housing	15,503	
Kiro Manor		1,766,088
Health	1,766,088	
Kiro Manor Adult Day Care		12,479
Health	12,479	
Kispiox Band Council		16,273
Lottery Fund	15,000	
Solicitor General	1,273	
Kispiox Elementary School		11,000
Education	1,000	
Native Affairs	10,000	
Kitimat Alpine & Ski Club		19,697
Lottery Fund	19,697	
Kitimat Centennial Museum Association		11,000
Municipal Affairs, Recreation and Culture	11,000	
Kitimat Chamber of Commerce		11,392
Lottery Fund	3,100	
Regional and Economic Development	7,250	
Social Services and Housing	383	
Tourism	659	
Kitimat Child Development Centre Association		203,137
Health	128,529	
Social Services and Housing	74,608	
Kitimat Community Services Society		91,066
Labour and Consumer Services	17,900	
Social Services and Housing	71,166	
Solicitor General	2,000	
Kitimat General Hospital		86,248
Health	58,643	
Social Services and Housing	27,605	
Kitimat General Hospital Society		6,165,292
Health	6,165,292	
Kitimat Home Support Society		150,763
Health	141,534	
Social Services and Housing	9,229	
Kitimat Lions Foster Home Association		12,446
Social Services and Housing	12,446	
Kitimat Public Library Association		22,741
Municipal Affairs, Recreation and Culture	22,741	
Kitimat School District 80		10,277,364
Education	10,274,364	
Lottery Fund	3,000	
Kitimat Youth Centre		36,400

	Ministry $	Total $
Labour and Consumer Services	36,400	
Kitimat-Stikine Regional Hospital District		113,534
Health	113,534	
Kitkatla Indian Band		53,475
Education	53,475	
Kitsilano Area Child Care Society		21,572
Social Services and Housing	21,572	
Kitsilano Day Care Centre		51,845
Social Services and Housing	51,845	
Kitsilano Neighbourhood House		18,326
Social Services and Housing	105	
Solicitor General	18,221	
Kitsilano Showboat Society		10,855
Social Services and Housing	10,855	
Kiwanis Care Homes Ltd		1,487,686
Health	1,482,762	
Social Services and Housing	4,924	
Kiwanis Club of Kelowna-High Noon		13,880
Lottery Fund	13,880	
Kiwanis Club of Prince George		25,000
Lottery Fund	25,000	
Kiwanis Club of Victoria		22,370
Social Services and Housing	21,098	
Solicitor General	1,272	
Kiwanis House Society		505,595
Labour and Consumer Services	382,619	
Social Services and Housing	122,976	
Kiwanis Intermediate Care Society of New Westminster		1,327,562
Health	1,318,997	
Social Services and Housing	8,565	
Kiwanis Lodge		1,830,423
Health	1,805,714	
Social Services and Housing	24,709	
Kiwanis Senior Housing Society of West Vancouver		1,023,577
Health	1,011,528	
Social Services and Housing	12,049	
Kiwanis Villa Society of Victoria		535,389
Health	528,586	
Social Services and Housing	6,803	
Kiwanis Village Care Home		575,869
Health	565,933	
Social Services and Housing	9,936	
Kiwassa Neighbourhood Services		58,952
Social Services and Housing	58,952	
Klaria Associates		150,543
Social Services and Housing	150,543	
Klassen, D		54,940
Social Services and Housing	54,940	
Klee Wyck Childrens Centre		33,803
Social Services and Housing	33,803	
Klein & Associates Inc, H		298,630
Social Services and Housing	298,630	
Klemm, E		15,104
Social Services and Housing	15,104	
Klemm, S		31,251
Social Services and Housing	31,251	
Klinka, J, Dr		19,390
Health	19,390	
Klomp, R		48,211
Social Services and Housing	48,211	
Klynsoon, H		19,856
Health	12,453	
Social Services and Housing	7,403	
Knight & T Knight, S		79,569
Social Services and Housing	79,569	
Knight, C		36,640
Social Services and Housing	36,640	
Knights of Columbus		152,000
Health	152,000	
Knorr, T		40,043
Agriculture and Fisheries	40,043	
Knowledge Network of the West Communications Authority		200,000
Education	200,000	
Knox Out of School Care		10,328
Social Services and Housing	10,328	
Knox, M I		11,402
Health	11,402	
Knudskov, I		25,617
Social Services and Housing	25,617	
Koch, K		31,097
Social Services and Housing	31,097	
Koecher, D		54,388
Social Services and Housing	54,388	
Koehler & M Koehler, P		11,996
Social Services and Housing	11,996	
Koehler, M		20,574
Social Services and Housing	20,574	
Koenders, J		17,019
Social Services and Housing	17,019	
Koenig, G		17,855
Agriculture and Fisheries	17,855	
Kokoro Dance Theatre Society		20,000
Lottery Fund	20,000	
Kolbuc & Associates		164,335
Health	44,139	
Social Services and Housing	102,976	
Solicitor General	17,220	
Kolumbia Inn Daycare Society		27,962
Social Services and Housing	27,962	
Komogata Maru Foundation of Canada		20,000
Lottery Fund	20,000	
Konechy, M		28,099
Social Services and Housing	28,099	
Konopasek & F Konopasek, E		19,062
Social Services and Housing	19,062	
Kootenay Boundary Regional Hospital District		81,320
Health	81,320	
Kootenay Chamber Orchestra Association		350,500
Lottery Fund	350,500	
Kootenay Christmas Tree Association		27,869
Agriculture and Fisheries	27,869	
Kootenay Columbia Child Care Society		217,956
Health	13,000	
Social Services and Housing	204,956	
Kootenay Country Tourist Association		303,453
Provincial Secretary	142,187	
Tourism	161,266	
Kootenay Indian Area Council		132,850
Education	132,850	
Kootenay Kare		120,149
Health	10,403	
Social Services and Housing	109,746	
Kootenay Lake District Hospital		110,824
Health	52,128	
Labour and Consumer Services	58,336	
Social Services and Housing	274	
Solicitor General	86	
Kootenay Lake District Hospital & Health Services Society		8,888,312
Health	8,888,312	
Kootenay Lake Historical Society		167,972
Lottery Fund	71,745	
Social Services and Housing	96,227	
Kootenay Lake T V Society		12,900
Lottery Fund	12,900	
Kootenay Livestock Association		45,000
Agriculture and Fisheries	20,000	
Transportation and Highways	25,000	
Kootenay Museum Association & Historical Society		16,062
Municipal Affairs, Recreation and Culture	10,000	
Social Services and Housing	6,062	
Kootenay Society for Community Living Castegar Branch		139,992
Social Services and Housing	139,992	
Kootenay Society for Community Living Creston		1,781,168
Health	168,530	
Social Services and Housing	1,612,638	
Kootenay Society for the Handicapped		571,340
Health	11,158	
Lottery Fund	368	
Social Services and Housing	559,814	
Kootenay Society for the Handicapped (Cranbrook)		352,141
Lottery Fund	11,666	
Social Services and Housing	340,475	
Kootenay Society for the Handicapped (Professional Support Team)		59,875
Social Services and Housing	59,875	
Kopernik Lodge		1,411,154
Health	1,370,452	
Social Services and Housing	40,702	
Koral, K		14,235
Social Services and Housing	14,235	
Kornet & J Kornet, J		57,907
Social Services and Housing	57,907	
Kornet, J		57,203
Social Services and Housing	57,203	
Kosy Kare		10,813
Social Services and Housing	10,813	
Kovacs, M C, Dr		91,748
Health	91,748	
Kowaz, A		24,826
Health	24,826	
Kozak, E		23,977
Social Services and Housing	23,977	
Kozlovic, T		16,891
Agriculture and Fisheries	16,891	
Krannenborg, S		12,898
Social Services and Housing	12,898	
Kratzenberg, D		94,871
Social Services and Housing	94,871	
Kreut, J		42,156
Social Services and Housing	42,156	

	Ministry $	Total $
Kriik, V, Dr		14,047
Health	14,047	
Krochak, C J		20,336
Solicitor General	20,336	
Krywaniuk, L		36,861
Health	29,362	
Social Services and Housing	7,499	
Ksan Association		24,435
Municipal Affairs, Recreation and Culture	10,500	
Social Services and Housing	13,935	
Ksan House Society		233,584
Attorney General	49,879	
Health	11,659	
Social Services and Housing	159,760	
Solicitor General	12,286	
Kubo, R		48,708
Health	48,708	
Kuchapski, D		27,186
Social Services and Housing	27,186	
Kuchenmuller, M		35,252
Health	35,252	
Kuerbis, J		12,120
Social Services and Housing	12,120	
Kuhn & P Kuhn, T		83,433
Social Services and Housing	83,433	
Kuipers, R		16,971
Agriculture and Fisheries	16,971	
Kurbatoff, G		34,260
Health	34,260	
Kurz, S		29,218
Social Services and Housing	29,218	
Kutenai Theatre Energy Society		34,000
Labour and Consumer Services	27,750	
Lottery Fund	6,250	
Kuzma & J Kuzma, C		25,589
Social Services and Housing	25,589	
Kuzma, J		21,872
Social Services and Housing	21,872	
Kuzminski, E		20,326
Social Services and Housing	20,326	
Kwakiutl Band Council		22,667
Education	22,667	
Kwantlen College		21,420,038
Advanced Education, Training and Technology	21,396,538	
Education	23,000	
Health	200	
Social Services and Housing	300	
Kwasnek, M M		12,133
Social Services and Housing	12,133	
Kyle, J L, Dr		29,856
Advanced Education, Training and Technology	375	
Health	29,481	
Kyszka, D		14,903
Health	14,903	
L & B Ranch Inc		11,400
Agriculture and Fisheries	11,400	
L & T Services Ltd		261,626
Health	164,746	
Social Services and Housing	96,880	
La Fete Columbienne Des Enfants		133,391
Education	85,210	
Lottery Fund	46,921	
Social Services and Housing	1,260	
La Mirage Salon		12,655
Social Services and Housing	12,655	
La Rosa De Matsqui Rest Home Ltd		186,506
Health	152,133	
Social Services and Housing	34,373	
La Seizieme		25,632
Education	25,632	
Laberge & L Laberge, A		13,637
Social Services and Housing	13,637	
Labounty & C Labounty, I		10,920
Social Services and Housing	10,920	
Labounty, F		33,558
Agriculture and Fisheries	33,558	
Labour College of Canada		15,000
Labour and Consumer Services	15,000	
Labro Manor		137,261
Health	131,888	
Social Services and Housing	5,373	
Labro, L		77,237
Health	77,237	
Labron Mobility Aids Ltd		13,486
Health	325	
Social Services and Housing	13,161	
Lac La Hache Community Club		80,550
Lottery Fund	80,150	
Municipal Affairs, Recreation and Culture	400	
Lac La Hache Water Users		26,542
Agriculture and Fisheries	26,542	
Lack Inc, Martin L, Dr		21,831
Social Services and Housing	21,781	
Solicitor General	50	
Lacroix, A		10,823
Social Services and Housing	10,823	
Lacroix, C		12,190
Social Services and Housing	12,190	
Ladd, K		51,328
Social Services and Housing	51,328	
Ladhani Inc, A, Dr		116,316
Health	23,877	
Labour and Consumer Services	40,748	
Solicitor General	51,691	
Ladner Christian School Society		229,416
Education	229,416	
Ladner Private Hospital Ltd		1,839,294
Health	1,831,891	
Social Services and Housing	7,403	
Lady Minto Gulf Islands Hospital, The		2,799,529
Health	2,799,529	
Lady Minto Homemaker Society		194,959
Health	176,208	
Social Services and Housing	18,751	
Ladysmith & District Hospital Association		3,111,369
Health	3,111,369	
Laforest, D		15,804
Social Services and Housing	15,804	
Lafreniere, S		17,600
Social Services and Housing	17,600	
Lajeunesse, E M		13,110
Social Services and Housing	13,110	
Lake Country Alcohol & Drug Awareness & Prevention Team		10,000
Labour and Consumer Services	10,000	
Lake Country Day Care		16,377
Social Services and Housing	16,377	
Lake Cowichan School District 66		4,910,244
Advanced Education, Training and Technology	600	
Education	4,852,933	
Health	35,000	
Lottery Fund	2,250	
Social Services and Housing	19,461	
Lakeside Lodge		27,344
Health	27,344	
Lakeview Church Day Care Centre		44,994
Social Services and Housing	44,994	
Lakewood House Rest Home		73,554
Health	73,554	
Lakey, W, Dr		47,854
Health	47,854	
Lakusta, G D		14,711
Health	9,020	
Social Services and Housing	5,691	
Lamb & D Lamb, K		63,564
Social Services and Housing	63,564	
Lamberg, G		41,637
Social Services and Housing	41,637	
Lamboo, B		19,613
Health	12,234	
Social Services and Housing	7,379	
Lament, R		42,007
Health	42,007	
Lamford Forest Products Ltd		13,720
Advanced Education, Training and Technology	13,720	
Lampitt, J		15,247
Social Services and Housing	15,247	
Lancaster Medical Supplies & Prescriptions 1		27,853
Social Services and Housing	27,853	
Landry, C		17,057
Health	8,446	
Social Services and Housing	8,611	
Lang & E Lang, J		21,017
Social Services and Housing	21,017	
Lang, L		19,701
Social Services and Housing	19,701	
Lange, G		70,572
Health	11,851	
Social Services and Housing	58,721	
Langley Adult Day Centre Society		163,361
Health	163,361	
Langley Arts Council		13,495
Lottery Fund	13,495	
Langley Association for the Handicapped		382,276
Health	14,414	
Social Services and Housing	367,862	
Langley Association for the Handicapped (Bridge Achievement Centre)		888,866
Health	13,338	
Social Services and Housing	875,528	

	Ministry $	Total $
Langley Centennial Museum & National Exhibition Centre		26,500
Municipal Affairs, Recreation and Culture	26,500	
Langley Chamber of Commerce		13,600
Lottery Fund	3,100	
Regional and Economic Development	10,500	
Langley Christian School Society		508,434
Education	508,434	
Langley Family Services Association		774,105
Labour and Consumer Services	278,000	
Social Services and Housing	496,105	
Langley Home Support Service Society		1,138,312
Health	1,031,057	
Social Services and Housing	107,255	
Langley Memorial Hospital		26,142,645
Health	26,106,252	
Social Services and Housing	36,363	
Solicitor General	30	
Langley Pre-School Developmental Association		103,451
Social Services and Housing	103,451	
Langley School District 35		56,265,369
Advanced Education, Training and Technology	1,600	
Education	55,971,582	
Lottery Fund	77,000	
Social Services and Housing	215,187	
Langley Special Care Home Society		2,804,533
- Health	2,790,743	
Social Services and Housing	13,790	
Langley Stepping-Stone Rehabilitative Society		145,813
Health	145,813	
Langley United Youth Soccer Association		11,439
Lottery Fund	11,439	
Langley Voluntary Sports Association		120,000
Lottery Fund	120,000	
Lansdowne Campus Day Care Centre		58,475
Social Services and Housing	58,475	
Lansdowne Grove Daycare		18,152
Social Services and Housing	18,152	
Lansdowne Murdoch Daycare		38,585
Social Services and Housing	38,585	
Lantzville Improvement District		20,400
Lottery Fund	20,000	
Municipal Affairs, Recreation and Culture	400	
Lapic, T		34,500
Social Services and Housing	34,500	
Larche Greater Vancouver		520,845
Lottery Fund	902	
Social Services and Housing	519,943	
Larche Victoria		347,717
Health	59,634	
Social Services and Housing	288,083	
Laren House Society		12,121
Solicitor General	12,121	
Large & L Large, G		37,367
Social Services and Housing	37,367	
Large Memorial Hospital of the United Church of Canada, R W		1,053,912
Health	1,053,912	
Laroche, T		37,013
Solicitor General	37,013	
Larson Inc, Dalton L		46,127
Labour and Consumer Services	46,127	
ast Door Recovery House		119,667
Lottery Fund	119,667	
atorre, R A		155,411
Health	155,411	
aurel House Society		583,711
Social Services and Housing	583,711	
aurel Lodge Ltd		347,207
Health	339,804	
Social Services and Housing	7,403	
aurel Prescriptions		13,609
Labour and Consumer Services	5,760	
Social Services and Housing	7,849	
aurentian Pacific Insurance		1,896,334
Education	1,896,334	
aurier Court		189,581
Health	189,581	
aurin, J		12,919
Social Services and Housing	12,919	
avelle, P, Dr		72,352
Health	72,352	
avener, J		13,191
Social Services and Housing	13,191	
avoie, L K		57,833
Social Services and Housing	57,833	
awrence Family Daycare For Nannies, R		13,008
Social Services and Housing	13,008	
aws, G, Dr		19,189
Health	19,189	
awson & Associates, J		590,459
Provincial Secretary	363,032	
Tourism	227,427	
Lawson Travel, P		11,725
Social Services and Housing	11,725	
Lawson, D M, Dr		28,605
Health	1,816	
Solicitor General	26,789	
Lawson, K E		23,704
Health	23,329	
Social Services and Housing	375	
Lax Kwalaams Indian Band		53,475
Education	53,475	
Laycock, H		62,985
Social Services and Housing	62,985	
Laye, R, Dr		15,972
Health	15,972	
Lazar, G, Dr		26,838
Health	26,838	
Lea, G W, Dr		10,557
Health	8,016	
Solicitor General	2,541	
Leach, S		32,916
Social Services and Housing	32,916	
Leahy, K		19,268
Social Services and Housing	19,268	
Leamy, J		16,746
Social Services and Housing	16,746	
Learn & Play Childrens Center		62,094
Social Services and Housing	62,094	
Learning Disabilities Association of B C		25,000
Education	25,000	
Learning Tree Daycare		29,161
Social Services and Housing	29,161	
Lebbetter, T A, Dr		10,562
Labour and Consumer Services	10,492	
Social Services and Housing	70	
Lechner, R		26,116
Social Services and Housing	26,116	
Leclair, R		27,675
Social Services and Housing	27,675	
Leclercq Inc, Genevieve, Dr		20,149
Social Services and Housing	2,204	
Solicitor General	17,945	
Lecomte Estate Winery Ltd		27,911
Agriculture and Fisheries	27,911	
Lecomte Vineyards		19,013
Agriculture and Fisheries	19,013	
Ledger, K		12,520
Social Services and Housing	12,520	
Ledoux, I		17,851
Social Services and Housing	17,851	
Lee & M Lee, A		340,403
Health	340,403	
Lee, A		33,408
Social Services and Housing	33,408	
Lee, A H J		31,382
Social Services and Housing	31,382	
Lee, G		13,089
Social Services and Housing	13,089	
Lee, J		21,242
Social Services and Housing	21,242	
Lee, W, Dr		55,700
Social Services and Housing	55,700	
Leech, P		30,485
Social Services and Housing	30,485	
Lefimil & A M Lefimil, M		11,604
Health	11,604	
Lefimil & E Lefimil, B		22,311
Health	22,311	
Lefler, L D		18,027
Health	11,832	
Social Services and Housing	6,195	
Legal Services Society of B C		26,679,867
Attorney General	26,622,440	
Labour and Consumer Services	57,427	
Leghorn, J		26,475
Social Services and Housing	26,475	
Legislative Dining Room		100,000
Legislation	100,000	
Lehman & R Lehman, D		17,268
Social Services and Housing	17,268	
Leis & R Leis, I		12,267
Social Services and Housing	12,267	
Leishman Child Care Centre		41,734
Social Services and Housing	41,734	
Lejeune, G		23,434
Social Services and Housing	23,434	
Lennox, A		12,234
Health	12,234	
Leno, F		25,211

	Ministry $	Total $
Social Services and Housing	25,211	
Lens Masters		12,779
Social Services and Housing	12,779	
Leroy, M		11,745
Social Services and Housing	11,745	
Leslie, B		20,475
Social Services and Housing	20,475	
Lester B Pearson College of the Pacific		131,000
Advanced Education, Training and Technology	124,000	
Education	7,000	
Leuck, D		21,102
Health	21,102	
Levy, D		24,115
Social Services and Housing	24,115	
Levy, J M, Dr		75,994
Health	75,994	
Lewis & D Lewis, C		21,672
Social Services and Housing	21,672	
Lewis Seymour & Dodie		10,467
Social Services and Housing	10,467	
Leyen Holdings Ltd		261,774
Health	261,774	
Liddle, P		92,091
Social Services and Housing	92,091	
Liebholz, J		21,971
Social Services and Housing	21,971	
Liefschultz & Associates, Judy		15,900
Advanced Education, Training and Technology	15,900	
Life Choices Consulting & Management Co		413,246
Social Services and Housing	413,246	
Life Skills Development Service		95,813
Social Services and Housing	95,813	
Lifeline Society, The		687,407
Health	659,375	
Social Services and Housing	28,032	
Lifestream Natural Foods Ltd		21,723
Agriculture and Fisheries	21,723	
Lifeworks Family Care Home		23,702
Health	23,702	
Ligertwood, D		20,927
Social Services and Housing	20,927	
Lighthouse Christian Academy		60,091
Education	60,091	
Lights of Hope Committee		25,555
Lottery Fund	25,555	
Likely Communications Society		83,700
Lottery Fund	83,700	
Lilliput Daycare Society		20,932
Social Services and Housing	20,932	
Lillooet District Hospital Society		2,085,225
Health	2,085,225	
Lillooet Friendship Centre Society		63,000
Labour and Consumer Services	40,000	
Native Affairs	23,000	
Lillooet Home Support Services Society		79,430
Health	75,437	
Social Services and Housing	3,993	
Lillooet Indian Band		13,913
Lottery Fund	13,913	
Lillooet Intercare Society		406,671
Health	406,671	
Lillooet School District 29		6,486,073
Education	6,413,123	
Health	50,000	
Lottery Fund	3,000	
Social Services and Housing	19,950	
Lillooet Trail Plunket Society		20,920
Social Services and Housing	20,920	
Lillooet-Camelsfoot Television Association		17,855
Lottery Fund	17,855	
Lim Sales & Marketing Consultants Ltd, Ron		24,430
Social Services and Housing	24,430	
Lim, M E, Dr		28,512
Health	28,512	
Lim, W		38,536
Social Services and Housing	38,536	
Linden House Victoria		37,052
Health	37,052	
Linden Lodge		383,907
Social Services and Housing	383,907	
Lindsay, J		28,344
Social Services and Housing	28,344	
Linford, A, Dr		54,345
Health	54,345	
Linlih Rest Home		35,377
Health	23,982	
Social Services and Housing	11,395	
Lions Club of Forest Grove		32,866
Lottery Fund	32,866	
Lions Club of Fraser Canyon		15,000
Lottery Fund	15,000	
Lions Club of Lake Windermere		13,673
Lottery Fund	13,673	
Lions Club of Malcolm Island		37,279
Social Services and Housing	37,279	
Lions Club of Nanaimo		25,000
Lottery Fund	25,000	
Lions Gate Hospital		65,978
Social Services and Housing	65,915	
Solicitor General	63	
Lions Gate Hospital Pharmacy		35,370
Health	35,370	
Lions Paraplegic Lodge		42,329
Social Services and Housing	42,329	
Lister Deerlodge Hall		29,811
Lottery Fund	29,811	
Lister, B		32,192
Social Services and Housing	32,192	
Little Beach Day Care Centre		42,172
Social Services and Housing	42,172	
Little Fawn Day Care		25,617
Social Services and Housing	25,617	
Little Flower Day Care Society		23,770
Social Services and Housing	23,770	
Little Jack Horner Child Centre		16,187
Social Services and Housing	16,187	
Little Mountain Kids Klub		10,879
Social Services and Housing	10,879	
Little Mountain Neighbourhood House Child Development Centre		16,334
Social Services and Housing	16,334	
Little Mountain Neighbourhood House Society		532,079
Health	1,715	
Social Services and Housing	530,364	
Little Mountain Place		2,014,797
Health	1,993,638	
Social Services and Housing	21,159	
Little Oak Academy, The		36,421
Education	36,421	
Little Peoples Nursery & Day Care (I&II)		61,021
Social Services and Housing	61,021	
Little Peoples Place (Nanaimo)		16,297
Social Services and Housing	16,297	
Little Rascals Daycare Ltd		82,487
Social Services and Housing	82,487	
Little Swiss Inn		17,949
Social Services and Housing	17,949	
Little Tykes Childcare Centre		27,825
Social Services and Housing	27,825	
Little, S, Dr		80,949
Health	80,949	
Liyas Day Care		13,598
Social Services and Housing	13,598	
Llanfair Technology Ltd		17,992
Agriculture and Fisheries	17,992	
Lloyd & L Lloyd, A		15,990
Social Services and Housing	15,990	
Lloyd, K		20,235
Social Services and Housing	20,235	
Lloyds World Travel Service of Canada Ltd		29,237
Social Services and Housing	29,237	
Lo Inc, F D, Dr		11,281
Social Services and Housing	11,281	
Lo, P, Dr		14,583
Social Services and Housing	14,583	
Lobel Orthopaedic Shoe Mfg		19,670
Social Services and Housing	19,670	
Lobro Manor		10,871
Social Services and Housing	10,871	
Lockhart, A		20,489
Agriculture and Fisheries	20,489	
Lockhart, J		19,694
Social Services and Housing	19,694	
Loeppky, L		11,357
Social Services and Housing	11,357	
Logan Lake Golf Society		10,627
Lottery Fund	10,121	
Social Services and Housing	506	
Logan Lake Health Care Society		255,716
Health	248,121	
Social Services and Housing	7,595	
Logan Lake Recreation Commission		21,500
Lottery Fund	21,500	
Lohrasbe, S, Dr		168,228
Health	168,228	
Loiselle Ranches Ltd		65,863
Agriculture and Fisheries	65,863	
London Avenue Daycare Ltd		34,398
Social Services and Housing	34,398	
London Drugs Ltd		11,163

	Ministry $	Total $
Social Services and Housing	11,163	
London Optical Ltd		196,473
Social Services and Housing	196,473	
London Street Day Care Centre		13,649
Social Services and Housing	13,649	
Lonsdale Creek Day Care Centre		10,910
Social Services and Housing	10,910	
Lonsdale Creek Daycare Under 3s		62,241
Social Services and Housing	62,241	
Lookout Emergency Aid Society		826,659
Health	567,678	
Social Services and Housing	258,981	
Loreth & Associates		66,954
Health	66,954	
Lorint, F		60,262
Social Services and Housing	60,262	
Lougheed Childrens Centre		24,589
Social Services and Housing	24,589	
Loughridge, G		31,902
Social Services and Housing	31,902	
Louie Inc, D F, Dr		35,301
Health	35,301	
Louises Daycare		15,615
Social Services and Housing	15,615	
Low Interest Loan Assistance Program		768,692
Finance and Corporate Relations	768,692	
Low, R		28,036
Social Services and Housing	28,036	
Lowan & J Lowan, A		100,027
Social Services and Housing	100,027	
Lowdon, G		19,074
Agriculture and Fisheries	19,074	
Lowe, T		11,419
Social Services and Housing	11,419	
Lower Fraser Valley Cerebral Palsy Association		2,152,341
Health	897,290	
Lottery Fund	226,931	
Social Services and Housing	1,028,120	
Lower Fraser Valley Exhibition Association		129,443
Agriculture and Fisheries	20,443	
Lottery Fund	109,000	
Lower Mainland Community Based Services Society		152,276
Health	54,965	
Social Services and Housing	97,311	
Lower Mainland Community Housing Registry Society		12,404
Social Services and Housing	12,404	
Lower Mainland Horticultural Improvement Association		11,012
Agriculture and Fisheries	11,012	
Lower Mainland Purpose Society For Youth & Families		74,029
Social Services and Housing	74,029	
Lower Mainland Society For Literacy & Employment		15,250
Advanced Education, Training and Technology	15,250	
Lower Mainland St Leonards Society		2,008,387
Health	26,557	
Social Services and Housing	1,827,180	
Solicitor General	154,650	
Lowland Care Concepts Inc		194,014
Health	187,966	
Social Services and Housing	6,048	
Luciano Fabian Day Care		32,130
Social Services and Housing	32,130	
Ludvigson & C Ludvigson, D		16,213
Health	16,213	
Lukey, P		16,050
Social Services and Housing	16,050	
Lulu Studios Ltd		12,000
Social Services and Housing	12,000	
Lum, K D, Dr		25,294
Health	25,294	
Lumby & District Community Services Society		13,585
Health	13,585	
Lumby Community Services Centre		17,561
Labour and Consumer Services	12,000	
Social Services and Housing	5,561	
Lumley, E		15,240
Social Services and Housing	15,240	
Lunderville, P, Dr		16,836
Labour and Consumer Services	16,836	
Lundie, R		19,260
Social Services and Housing	19,260	
Lundstrom & A Lundstrom, J		16,716
Social Services and Housing	16,716	
Lunn, D		21,743
Social Services and Housing	21,743	
Lustig, S D, Dr		18,517
Health	16,657	
Solicitor General	1,860	
Luther Court Society		1,224,367
Health	1,221,764	
Social Services and Housing	2,603	
Lutheran Schools Association of B C		27,746
Education	27,746	
Lutz, G		45,053
Agriculture and Fisheries	45,053	
Lynam & I Lynam, A		44,796
Social Services and Housing	44,796	
Lynn Daycare Centre, Grace		18,246
Social Services and Housing	18,246	
Lynn Valley Day Care		14,978
Social Services and Housing	14,978	
Lynndale Lodge		134,912
Social Services and Housing	134,912	
Lysak, H		19,854
Health	19,854	
Lytton & District Chamber of Commerce		40,381
Lottery Fund	3,100	
Social Services and Housing	37,031	
Tourism	250	
M & J Orchards & Dechau-Mac Orchards		12,453
Agriculture and Fisheries	12,453	
M & M Consultants		10,324
Health	10,000	
Social Services and Housing	324	
M & O Services Ltd		361,424
Solicitor General	361,424	
M G Vision Care Inc		19,509
Social Services and Housing	19,509	
M S A Halfway House Society		643,010
Labour and Consumer Services	347,121	
Social Services and Housing	269,057	
Solicitor General	26,832	
M S A Manor Home		563,724
Health	563,724	
M S A Society for Mentally Handicapped People		58,058
Health	15,000	
Social Services and Housing	43,058	
M2/W2 Association		50,522
Solicitor General	50,522	
MacAdam, D M, Dr		11,087
Social Services and Housing	11,087	
Macandrew Lodge		487,213
Health	285,913	
Social Services and Housing	201,300	
MacArthur, J		29,390
Social Services and Housing	29,390	
Macbeath, L		53,945
Health	53,945	
MacBeth, V F		22,909
Social Services and Housing	22,909	
MacDonald & J Macdonald, J		28,917
Social Services and Housing	28,917	
MacDonald Dettwiler & Associates Ltd		70,000
Advanced Education, Training and Technology	70,000	
MacDonald, E		33,920
Social Services and Housing	33,920	
MacDonald, N J		33,356
Social Services and Housing	33,356	
MacFarlane & A MacFarlane, B		32,567
Health	8,700	
Social Services and Housing	23,867	
MacFarlane, A		51,001
Health	28,149	
Social Services and Housing	22,852	
MacGregor, A		10,239
Health	10,239	
MacGregor, B		29,791
Social Services and Housing	29,791	
Machinery & Equipment Manufactures Association		14,870
Advanced Education, Training and Technology	14,870	
MacIntyre & Associates		22,670
Labour and Consumer Services	22,670	
MacIntyre, J, Dr		56,810
Solicitor General	56,810	
MacIsaac & D MacIsaac, J		42,187
Social Services and Housing	42,187	
MacKay, C B		19,246
Social Services and Housing	19,246	
MacKenzie & District Chamber of Commerce		10,430
Lottery Fund	2,730	
Regional and Economic Development	7,250	
Tourism	450	
MacKenzie Counselling Services		260,934
Health	47,455	
Labour and Consumer Services	90,896	
Social Services and Housing	122,583	
MacKenzie Golf & Country Club		31,494
Lottery Fund	31,494	
MacKenzie Hospital Society		1,362,150
Health	1,362,150	
MacKenzie Public Library		12,384

	Ministry $	Total $
Municipal Affairs, Recreation and Culture	12,384	
Mackie & S Mackie, B		67,176
Social Services and Housing	67,176	
Mackie, S		19,259
Social Services and Housing	19,259	
Macklem Home, Caroline		181,542
Health	181,542	
MacLean, D		16,859
Social Services and Housing	16,859	
MacLean, M		43,149
Social Services and Housing	43,149	
Maclund Services Ltd		152,858
Social Services and Housing	152,858	
MacMillan Bloedel Ltd		183,490
Advanced Education, Training and Technology	18,403	
Health	87	
Transportation and Highways	165,000	
MacMillan Planetarium, H R		30,000
Advanced Education, Training and Technology	15,000	
Education	15,000	
MacNevin, A		23,463
Social Services and Housing	23,463	
Macor & K Macor, V		10,151
Social Services and Housing	10,151	
MacPherson, D I		42,042
Health	42,042	
MacTaggart, M		10,493
Health	10,493	
MacTavish, J N, Dr		45,342
Health	45,092	
Social Services and Housing	250	
Madden, J		39,769
Social Services and Housing	39,769	
Maddess, R J, Dr		77,147
Health	77,147	
Maddock, D		25,721
Agriculture and Fisheries	25,721	
Madsen & D Madsen, L		43,319
Agriculture and Fisheries	43,319	
Maerzke, H		58,800
Social Services and Housing	58,800	
Magne, L, Dr		10,481
Social Services and Housing	10,481	
Magnolia Manor		43,027
Health	43,027	
Mah, J		18,704
Health	11,301	
Social Services and Housing	7,403	
Mahabir, W J, Dr		15,840
Health	15,840	
Maharishi Age of Enlightenment School Society		21,843
Education	21,843	
Maher, G		14,047
Social Services and Housing	14,047	
Mahoney, F		19,635
Social Services and Housing	19,635	
Maimonides School Society		45,202
Education	45,202	
Mainstream Society		903,994
Health	1,700	
Social Services and Housing	902,294	
Maitland & C Maitland, J		12,969
Social Services and Housing	12,969	
Maiya House Society, The		121,175
Labour and Consumer Services	110,118	
Social Services and Housing	11,057	
Majuba Hill Treatment Centre Ltd		151,368
Social Services and Housing	151,368	
Makepeace, C		29,304
Social Services and Housing	29,304	
Malakwa Community Association		12,573
Lottery Fund	12,573	
Malaspina Child Development Society		60,966
Social Services and Housing	60,966	
Malaspina College		23,426,324
Advanced Education, Training and Technology	23,301,707	
Energy, Mines and Petroleum Resources	30,000	
Health	4,768	
Lottery Fund	25	
Social Services and Housing	89,074	
Solicitor General	750	
Malaspina Lodge		2,035,002
Health	1,969,437	
Social Services and Housing	65,565	
Malaspina Printmakers Society		10,050
Lottery Fund	10,050	
Malcolm, A T, Dr		22,497
Health	22,497	
Malcolm, J		12,840
Social Services and Housing	12,840	
Malin, T		19,242
Health	11,851	
Social Services and Housing	7,391	
Maloney, N, Dr		36,507
Health	36,507	
Maltais, N		23,462
Health	23,462	
Manahan, S		48,930
Social Services and Housing	48,930	
Manders & E Manders, M		24,423
Social Services and Housing	24,423	
Manke, E		26,208
Social Services and Housing	26,208	
Manley, M		33,511
Health	12,999	
Social Services and Housing	20,512	
Mannarino, M		13,254
Social Services and Housing	13,254	
Mannhardt, R		40,237
Agriculture and Fisheries	40,237	
Manuela Corriveau Villa		63,585
Health	63,585	
Manzon & Manzon Inc		337,754
Health	230,306	
Social Services and Housing	107,448	
Maple Leaf Guest Home		92,553
Health	56,650	
Social Services and Housing	35,903	
Maple Ridge Agricultural Association		14,362
Agriculture and Fisheries	14,362	
Maple Ridge Arts Council		10,305
Lottery Fund	10,305	
Maple Ridge Association for the Mentally Retarded		19,245
Social Services and Housing	19,245	
Maple Ridge Chamber of Commerce		10,500
Regional and Economic Development	10,500	
Maple Ridge Day Care		25,507
Social Services and Housing	25,507	
Maple Ridge Family Education Centre		91,549
Health	4,000	
Social Services and Housing	87,549	
Maple Ridge Halfway House Society		490,321
Labour and Consumer Services	490,321	
Maple Ridge Halfway House Society (Fraser)		626,137
Labour and Consumer Services	626,137	
Maple Ridge Hospital		47,701
Social Services and Housing	47,701	
Maple Ridge Hospital Association		18,769,884
Health	18,769,884	
Maple Ridge Intermediate Care Ltd		417,548
Health	410,264	
Social Services and Housing	7,284	
Maple Ridge Treatment Centre		104,202
Social Services and Housing	104,202	
Maple Ridge-Pitt Meadows Community Services Council		624,393
Attorney General	15,000	
Health	141,357	
Lottery Fund	104	
Social Services and Housing	447,417	
Solicitor General	20,515	
Maple Ridge-Pitt Meadows School District 42		35,816,541
Advanced Education, Training and Technology	515	
Education	35,703,117	
Lottery Fund	2,900	
Social Services and Housing	99,664	
Solicitor General	10,345	
Maplewood Daycare		46,642
Social Services and Housing	46,642	
Maplewood House Society, The		1,086,658
Health	1,086,658	
Maranatha Christian School Society		95,235
Education	93,421	
Lottery Fund	554	
Social Services and Housing	1,260	
Maratas, A		21,253
Social Services and Housing	21,253	
Marcanio, F		32,485
Agriculture and Fisheries	32,485	
March, M, Dr		13,754
Social Services and Housing	13,754	
Marcus, P		19,268
Social Services and Housing	19,268	
Marcuse Dance Projects Society, Judith		92,334
Lottery Fund	92,334	
Mardor Residence		117,689
Health	52,330	
Social Services and Housing	65,359	
Maria Montessori Academy		23,794
Social Services and Housing	23,794	
Marigold Daycare Centre		24,626

	Ministry $	Total $
Social Services and Housing	24,626	
Marigold Guest Home Ltd		186,136
Social Services and Housing	186,136	
Marigold Play School Daycare Centre		96,373
Social Services and Housing	96,373	
Marineview Housing Society		347,943
Health	239,440	
Social Services and Housing	108,503	
Maritime Museum of B C		170,534
Lottery Fund	170,534	
Mark & G Mark, R		46,992
Social Services and Housing	46,992	
Mark, B		23,490
Social Services and Housing	23,490	
Marlin Travel Group Ltd		12,089
Social Services and Housing	12,089	
Marpole Oakridge Family Place Society		13,240
Social Services and Housing	13,240	
Marpole-Oakridge Day Care Centre		10,054
Social Services and Housing	10,054	
Marpole-Oakridge Seniors Program		130,673
Health	130,673	
Marpole-Oakridge Services To Seniors		1,130,727
Health	1,129,099	
Social Services and Housing	1,628	
Marquardt, F		37,655
Social Services and Housing	37,655	
Marr, P		11,810
Social Services and Housing	220	
Solicitor General	11,590	
Marr, P, Dr		21,684
Solicitor General	21,684	
Marsh & McLennan Ltd		82,910
Advanced Education, Training and Technology	11,835	
Education	71,075	
Martel & M Martel, J		56,623
Social Services and Housing	56,623	
Martel, J A		15,240
Social Services and Housing	15,240	
Martens & Associates		130,580
Social Services and Housing	130,580	
Martin, A		40,840
Labour and Consumer Services	40,000	
Regional and Economic Development	840	
Martin, B		44,982
Social Services and Housing	44,982	
Martin, B		17,143
Social Services and Housing	17,143	
Martin, D, Dr		11,712
Labour and Consumer Services	11,712	
Martin, J		30,683
Social Services and Housing	30,683	
Marton, J, Dr		50,023
Health	50,023	
Martschin & G Martschin, R		17,859
Social Services and Housing	17,859	
Marwick & J Marwick, L		52,989
Health	31,997	
Social Services and Housing	20,992	
Mary Catherine Home		10,083
Health	5,059	
Social Services and Housing	5,024	
Mary Hill Children's Centre		26,460
Social Services and Housing	26,460	
Mary Poppins Day-Care		41,279
Social Services and Housing	41,279	
Marzo House		52,798
Social Services and Housing	52,798	
Mason, P		16,658
Agriculture and Fisheries	4,046	
Social Services and Housing	12,612	
Masset Haida Television Society		19,513
Lottery Fund	19,513	
Massey Theatre Improvement Society, Vincent		18,983
Lottery Fund	18,983	
Massey, T		21,188
Social Services and Housing	21,188	
Mater Misericordiae Hospital		16,006
Social Services and Housing	16,006	
Mather, N		21,417
Health	21,417	
Matheson, G O, Dr		48,434
Solicitor General	48,434	
Matsqui-Abbotsford Community Services		1,741,653
Attorney General	15,000	
Health	65,756	
Labour and Consumer Services	243,368	
Social Services and Housing	1,197,108	
Solicitor General	220,421	
Matsqui-Sumas-Abbotsford General Hospital		59,602
Social Services and Housing	59,533	
Solicitor General	69	
Matsqui-Sumas-Abbotsford General Hospital Society		29,568,801
Health	29,568,801	
Matsqui-Sumas-Abbotsford Museum Society		23,000
Municipal Affairs, Recreation and Culture	23,000	
Matthews, A		21,875
Social Services and Housing	21,875	
Mattson, G		44,856
Social Services and Housing	44,856	
Mawhinney, J		30,180
Health	30,180	
May, M		30,049
Social Services and Housing	30,049	
Maycock Optical		21,953
Social Services and Housing	21,884	
Solicitor General	69	
Mayer, P		13,422
Social Services and Housing	13,422	
Mayes, F		14,426
Social Services and Housing	14,426	
Mayoh, D		15,206
Social Services and Housing	15,206	
Mayor's Task Force on Drugs		12,000
Labour and Consumer Services	12,000	
McArthur Park Community Centre		101,169
Lottery Fund	95,569	
Social Services and Housing	5,600	
McAvity, D		10,000
Provincial Secretary	10,000	
McBride & District Hospital		53,310
Health	46,810	
Labour and Consumer Services	6,500	
McBride & District Hospital Society		1,229,587
Health	1,229,587	
McBride Manor Society		172,175
Health	135,108	
Social Services and Housing	37,067	
McCallum, H		14,345
Social Services and Housing	14,345	
McCarthy, M, Dr		11,739
Health	11,739	
McCelvey, A		25,183
Health	8,488	
Social Services and Housing	16,695	
McClelland, C		19,790
Health	19,790	
McClelland, M		24,469
Health	24,469	
McClure & J McClure, A		26,265
Social Services and Housing	26,265	
McClure House		155,613
Health	155,613	
McConnell, E		11,370
Health	11,370	
McConnell, M		19,246
Social Services and Housing	19,246	
McCormack, H		13,419
Health	13,419	
McCreary Centre Society		33,000
Health	33,000	
McDaid, M		19,268
Social Services and Housing	19,268	
McDonald & N McDonald, J		30,490
Social Services and Housing	30,490	
McDonald Children's Charity, Ronald		50,000
Labour and Consumer Services	50,000	
McDonald Lodge		125,272
Social Services and Housing	125,272	
McDonald Lodge 1		484,493
Health	484,493	
McDonald Lodge 2		458,575
Health	458,575	
McDonald, H W, Dr		12,164
Social Services and Housing	12,164	
McDougall, M		35,125
Social Services and Housing	35,125	
McDuff & L McDuff, J		10,454
Agriculture and Fisheries	10,454	
McElroy & A McElroy, R		207,953
Social Services and Housing	207,953	
McEwan, K L, Dr		42,572
Health	29,613	
Labour and Consumer Services	12,959	
McGarrity, C		152,270
Social Services and Housing	152,270	
McGarrity, P		10,176
Social Services and Housing	10,176	
McGill & Orme Ltd		10,066
Social Services and Housing	10,066	

	Ministry $	Total $
McGill & Orme Ltd - F Royal		35,388
Social Services and Housing	35,388	
McGill & Orme Ltd - Surgical		48,347
Health	312	
Social Services and Housing	48,035	
McGill, N		22,124
Social Services and Housing	22,124	
McGillivray, M		16,933
Advanced Education, Training and Technology	9,133	
Social Services and Housing	7,800	
McGregor, N		35,410
Social Services and Housing	35,410	
McGuigan & J F Hurtig, C R		58,546
Social Services and Housing	58,546	
McGuigan, R		107,732
Social Services and Housing	107,732	
McHone Care Homes		23,275
Health	21,814	
Social Services and Housing	1,461	
McIntee, L		15,621
Health	15,621	
McIntosh, L		153,455
Health	6,840	
Social Services and Housing	146,615	
McIntyre, L		15,259
Health	7,836	
Social Services and Housing	7,423	
McIsaac, B		10,015
Social Services and Housing	10,015	
McKay & P McKay, B		83,336
Social Services and Housing	83,336	
McKee & G McKee, K		61,348
Social Services and Housing	61,348	
McKee & S McKee, G		91,613
Social Services and Housing	91,613	
McKee, N		107,527
Social Services and Housing	107,527	
McKee, S G		16,302
Health	16,302	
McKenzie Lodge		123,400
Health	123,400	
McKeown, T		10,420
Social Services and Housing	10,420	
McKibben, N		50,710
Social Services and Housing	50,710	
McKinlay, D		42,002
Health	42,002	
McKinney Enterprises Ltd		10,000
Agriculture and Fisheries	10,000	
McKinnon & G McKinnon, D		14,999
Social Services and Housing	14,999	
McKinnon, C		15,221
Social Services and Housing	3,244	
Solicitor General	11,977	
McKinnon, D		17,081
Social Services and Housing	17,081	
McKirdy, D		30,408
Social Services and Housing	30,408	
McLaren, L		17,382
Social Services and Housing	17,382	
McLauchlan, T		11,674
Social Services and Housing	11,674	
McLaughlin, G		28,560
Solicitor General	28,560	
McLean, M		29,020
Social Services and Housing	29,020	
McLeese Lake Community Association		35,080
Lottery Fund	35,080	
McLellan Supermarket		41,366
Social Services and Housing	41,366	
McLellan, C		28,344
Social Services and Housing	28,344	
McLellan, G		13,953
Health	13,287	
Social Services and Housing	666	
McLennan, B		11,744
Social Services and Housing	11,744	
McLennan, M		10,740
Social Services and Housing	10,740	
McLeod & G N McLeod, C L		27,592
Social Services and Housing	27,592	
McLeod & N F McLeod, D		80,673
Social Services and Housing	80,673	
McLeod Lake Indian Band		30,000
Social Services and Housing	30,000	
McLeod Optical Co Ltd		25,072
Social Services and Housing	25,072	
McLeod, E		16,152
Social Services and Housing	16,152	
McManus, E		28,763
Social Services and Housing	28,763	
McMaster & K McMaster, K		16,627
Social Services and Housing	16,627	
McMath & D McMath, S		10,340
Social Services and Housing	10,340	
McMath, S		21,304
Social Services and Housing	21,304	
McMurdo Pasture Association		14,487
Agriculture and Fisheries	14,487	
McPherson Playhouse Foundation		175,000
Lottery Fund	175,000	
McPherson, K E, Dr		28,902
Health	28,902	
McPherson, M		19,334
Health	10,922	
Social Services and Housing	8,412	
McPherson, S		19,687
Health	19,687	
McRae & D McRae, R		43,481
Social Services and Housing	43,481	
McVey, R		14,418
Solicitor General	14,418	
Meadow Creek Golf Club		30,874
Lottery Fund	29,603	
Social Services and Housing	1,271	
Meadowridge Independent School Society		188,029
Education	188,029	
Meadowview Manor		215,648
Health	125,310	
Social Services and Housing	90,338	
Meager Creek Hotsprings Natural History Society		62,730
Social Services and Housing	62,730	
Med/Ten Store		29,392
Social Services and Housing	28,226	
Solicitor General	1,166	
Medana Lodge		31,503
Health	28,381	
Social Services and Housing	3,122	
Medical Services Plan of B C		1,180,458,485
Health	1,140,706,591	
Labour and Consumer Services	4,852	
Lottery Fund	39,592,755	
Social Services and Housing	154,287	
Medichair Kelowna		36,366
Social Services and Housing	36,366	
Medigas Pacific Ltd		24,886
Health	353	
Social Services and Housing	24,533	
Medland, D E		41,184
Health	41,184	
Medox Health Services Inc		3,437,315
Health	3,257,881	
Social Services and Housing	179,434	
Meeuwisse, W H, Dr		29,797
Solicitor General	29,797	
Meginbir, L D		92,578
Health	92,578	
Melhuish, P W, Dr		98,527
Health	98,527	
Mell, J		16,836
Social Services and Housing	16,836	
Melody House		72,362
Health	41,625	
Social Services and Housing	30,737	
Memorial University of Newfoundland		15,000
Energy, Mines and Petroleum Resources	15,000	
Memories Day Care Centre Ltd		51,791
Social Services and Housing	51,791	
Menard, B		34,295
Social Services and Housing	34,295	
Menkes, E T		11,990
Social Services and Housing	11,990	
Mennell & E Mennell, B		55,586
Agriculture and Fisheries	55,586	
Menno Home		2,690,460
Health	2,674,248	
Social Services and Housing	16,212	
Menno Hospital		12,137
Health	12,137	
Mennonite Benevolent Society		2,143,923
Health	2,118,228	
Social Services and Housing	25,695	
Mennonite Central Committee (BC)		1,263,215
Health	207,014	
Social Services and Housing	1,056,201	
Mennonite Central Committee Plaza Society		213,333
Lottery Fund	213,333	
Mennonite Educational Institute Association		1,240,452
Education	1,240,452	
Mennonite Intermediate Home Care Society of Richmond		1,253,895

	Ministry $	Total $
Health	1,236,494	
Social Services and Housing	17,401	
Menzies, G		14,509
Social Services and Housing	14,509	
Mercedes Guest Home		155,646
Health	155,646	
Merius, J		46,803
Social Services and Housing	46,803	
Merkley & D Merkley, J		84,580
Social Services and Housing	84,580	
Merner, R		35,842
Health	104	
Social Services and Housing	35,738	
Merrill, P		35,650
Social Services and Housing	35,650	
Merritt & District Chamber of Commerce		13,257
Regional and Economic Development	7,500	
Social Services and Housing	5,307	
Tourism	450	
Merritt & District Youth Resources Society		98,678
Social Services and Housing	93,674	
Solicitor General	5,004	
Merritt Alternate School		30,222
Social Services and Housing	30,222	
Merritt Golf & Country Club		36,008
Lottery Fund	20,160	
Social Services and Housing	15,848	
Merritt Planning Group Inc		23,409
Advanced Education, Training and Technology	23,409	
Merritt Public Library		14,904
Social Services and Housing	14,904	
Merritt School District 31		8,147,655
Education	8,144,655	
Lottery Fund	3,000	
Merry Moppets Nursery School Ltd		20,962
Social Services and Housing	20,962	
Merz, D & Nechako Bend Ranch		10,787
Agriculture and Fisheries	10,787	
Meservia, C		26,208
Social Services and Housing	26,208	
Messenger, J		44,153
Social Services and Housing	44,153	
Metchosin Homemakers Service		794,997
Health	706,241	
Social Services and Housing	88,756	
Metchosin International Summer School of the Arts		10,000
Municipal Affairs, Recreation and Culture	10,000	
Mets, P		40,395
Social Services and Housing	40,395	
Metters, P		11,217
Social Services and Housing	11,217	
Meyer & R Meyer, P		29,972
Social Services and Housing	29,972	
Meyer, L		22,684
Social Services and Housing	22,684	
Meyer, P		23,542
Health	23,542	
Michaux, J		10,068
Social Services and Housing	10,068	
Michel, B		24,049
Health	18,451	
Social Services and Housing	5,598	
Michel, E		28,329
Social Services and Housing	28,329	
Mid Island Christian School Society		11,273
Education	11,273	
Mid-Canada Medical		26,471
Health	3,894	
Social Services and Housing	22,577	
Mid-Island Sexual Assault Centre		35,000
Attorney General	35,000	
Midstream Manor		140,810
Health	92,917	
Social Services and Housing	47,893	
Mihalic, M, Mrs		35,310
Social Services and Housing	35,310	
Miklos & M Miklos, M		22,459
Agriculture and Fisheries	22,459	
Mikuletic, A		15,951
Agriculture and Fisheries	15,951	
Milburn, C		37,764
Social Services and Housing	37,764	
Milewski, M M, Dr		11,348
Labour and Consumer Services	8,988	
Solicitor General	2,360	
Milieu Community Resource Corp		192,168
Social Services and Housing	192,168	
Mill Bay Community League		16,359
Lottery Fund	16,359	
Mill Bay/Brentwood College Rescue		23,642
Lottery Fund	23,642	
Mill Site Lodge		363,030
Health	361,022	
Social Services and Housing	2,008	
Miller & R Miller, C		25,940
Social Services and Housing	25,940	
Miller & T Miller, C		27,162
Agriculture and Fisheries	27,162	
Miller Wheelchair Service		10,203
Health	247	
Social Services and Housing	9,956	
Miller, J		54,942
Social Services and Housing	54,942	
Miller, S		56,700
Social Services and Housing	56,700	
Millerd, K		10,430
Solicitor General	10,430	
Millers Family Day Care, Linda		17,790
Social Services and Housing	17,790	
Mills & P Mills, L		38,642
Social Services and Housing	38,642	
Mills, C M, Dr		10,691
Social Services and Housing	10,691	
Mills, F H G, Dr		90,766
Health	90,766	
Mills, L		159,064
Social Services and Housing	159,064	
Mills, W		53,926
Health	53,926	
Milne & Craighead		11,487
Social Services and Housing	11,487	
Milne, B		23,677
Social Services and Housing	23,677	
Milord, I		30,217
Social Services and Housing	30,217	
Milot, R		20,416
Social Services and Housing	20,416	
Miner Society for Cultural Advancement, Bill		30,758
Municipal Affairs, Recreation and Culture	27,500	
Social Services and Housing	3,258	
Minnabarriet, M		18,071
Social Services and Housing	18,071	
Minovitz, O		11,946
Labour and Consumer Services	11,946	
Miocene Community Club		29,900
Lottery Fund	29,500	
Municipal Affairs, Recreation and Culture	400	
Miranda, R		54,591
Social Services and Housing	54,591	
Miss Muffet Day Care		25,597
Social Services and Housing	25,597	
Mission Association for Community Living		1,763,013
Education	3,900	
Health	542,436	
Social Services and Housing	1,216,677	
Mission Community Services Society		413,251
Health	110,350	
Social Services and Housing	302,901	
Mission Daycare Society		37,989
Social Services and Housing	37,989	
Mission Hills Manor		12,185
Health	12,185	
Mission Indian Friendship Centre Society		78,400
Labour and Consumer Services	55,400	
Native Affairs	23,000	
Mission Memorial Hospital		15,044
Social Services and Housing	15,044	
Mission Memorial Hospital Society		11,357,406
Health	11,357,406	
Mission School District 75		18,873,979
Education	18,870,979	
Lottery Fund	3,000	
Mission Transition House Society		209,721
Social Services and Housing	209,721	
Mitchell & P Ross, K		23,755
Social Services and Housing	23,755	
Mitchell, A		11,905
Social Services and Housing	11,905	
Mitchell, J R		36,175
Social Services and Housing	36,175	
Mitchell, P		15,214
Social Services and Housing	15,214	
Moberg, K		30,398
Social Services and Housing	30,398	
Moberly Park Manor Society		501,093
Health	501,093	
Moeller, H		30,817
Agriculture and Fisheries	30,817	
Moen, D		86,375
Social Services and Housing	86,375	

	Ministry $	Total $
Mohamed Inc, S N, Dr		71,013
Health	71,013	
Mohl, P		31,951
Social Services and Housing	31,951	
Moir, J B, Dr		11,222
Health	11,222	
Molendyk, D		27,330
Health	27,330	
Mollerup, V, Dr		13,124
Health	13,124	
Molly Mouse Day Care Centre		66,778
Social Services and Housing	66,778	
Moly-Cop Canada		126,158
Regional and Economic Development	126,158	
Moms Place		49,116
Social Services and Housing	49,116	
Monashee Manor		203,136
Health	135,209	
Social Services and Housing	67,927	
Monashee Vineyards Ltd		525,257
Agriculture and Fisheries	525,257	
Monette, S		35,100
Social Services and Housing	35,100	
Money Mart		11,492
Social Services and Housing	11,492	
Montessori Daycare Society		10,952
Social Services and Housing	10,952	
Montessori School Society		32,919
Education	27,919	
Social Services and Housing	5,000	
Montgomery, C A		24,978
Health	24,978	
Montgomery, K M		28,895
Health	28,895	
Moore, D		19,182
Social Services and Housing	19,182	
Moore, W		13,379
Agriculture and Fisheries	592	
Social Services and Housing	12,787	
Moreau & L Moreau, M		12,104
Social Services and Housing	12,104	
Morgan, B		44,697
Social Services and Housing	44,697	
Morgan, B		28,357
Social Services and Housing	28,357	
Morgan, D		27,917
Social Services and Housing	27,917	
Morning Star Childcare Ltd		177,542
Social Services and Housing	177,542	
Morris & D Morris, D		84,363
Social Services and Housing	84,363	
Morris, J		238,782
Solicitor General	238,782	
Morrison, B, Dr		95,197
Health	95,197	
Mosaic Translation Service		33,458
Social Services and Housing	33,458	
Mosley, F		21,860
Social Services and Housing	21,860	
Motion Medical Industries		11,020
Health	1,138	
Social Services and Housing	9,882	
Motion Specialties B C Ltd		253,282
Health	1,409	
Social Services and Housing	251,873	
Motorsport B C		11,900
Lottery Fund	11,900	
Mount Brenton Golf Course Ltd		33,809
Lottery Fund	33,809	
Mount Cheam Christian School Society		345,758
Education	345,758	
Mount Edwards Court Care Home		1,562,734
Health	1,561,814	
Social Services and Housing	920	
Mount MacKenzie Alpine Sport Society		35,500
Lottery Fund	35,500	
Mount Newton Centre Society		311,281
Health	227,131	
Lottery Fund	84,150	
Mount Pleasant Adult Care Day		50,143
Health	50,143	
Mount Pleasant Child Care Society		93,285
Social Services and Housing	93,285	
Mount Pleasant Community Centre Association		18,049
Social Services and Housing	18,049	
Mount Pleasant Family Centre Society		77,545
Social Services and Housing	77,545	
Mount Pleasant Out of School Care		25,873
Social Services and Housing	25,873	
Mount Saint Joseph Hospital Society		18,196,807
Health	18,196,807	
Mount Seymour Ski Club		60,078
Lottery Fund	1,334	
Social Services and Housing	58,744	
Mount St Francis Hospital		2,815,026
Health	2,793,451	
Social Services and Housing	21,575	
Mount St Joseph Hospital		2,052,184
Health	1,928,999	
Lottery Fund	36,724	
Social Services and Housing	86,461	
Mount St Mary Hospital		3,911,428
Health	3,897,912	
Social Services and Housing	13,516	
Mount Timothy Ski Society		134,539
Lottery Fund	17,500	
Social Services and Housing	103,039	
Transportation and Highways	14,000	
Mount Waddington Family Services Society		576,727
Health	218,170	
Social Services and Housing	348,255	
Solicitor General	10,302	
Mount Waddington Regional Hospital District		213,682
Health	21,411	
Labour and Consumer Services	192,271	
Mountain Inc, T C, Dr		10,368
Health	10,368	
Mountain Rest Home		54,084
Health	54,084	
Mountain View Home		116,697
Social Services and Housing	116,697	
Mountainside Day Care Ltd		41,630
Social Services and Housing	41,630	
Mountainview Lodge		179,728
Social Services and Housing	179,728	
Mountview Lodge		82,466
Health	82,466	
MSA Adult Day Care Centre		49,046
Health	49,046	
Mt Sentinel TV Cooperative		40,000
Lottery Fund	40,000	
Mt Washington Ski Resort Ltd		217,367
Regional and Economic Development	47,067	
Transportation and Highways	170,300	
Mueller, W		10,872
Social Services and Housing	10,872	
Mulcahy, D		16,601
Social Services and Housing	16,601	
Mullins, J		28,162
Social Services and Housing	28,162	
Multilingual Orientation Service Association for Immigrant Communities		138,366
Social Services and Housing	138,366	
Multiple Sclerosis Society of Canada		70,931
Health	40,581	
Lottery Fund	23,473	
Social Services and Housing	6,877	
Mulvahill, N		18,428
Social Services and Housing	18,428	
Municipal Officers Association of BC		56,000
Lottery Fund	8,000	
Municipal Affairs, Recreation and Culture	48,000	
Munn, D		13,089
Health	13,089	
Murphy, E, Dr		83,108
Health	83,108	
Murphy, J		69,666
Social Services and Housing	69,666	
Murphy, M		14,497
Agriculture and Fisheries	1,520	
Social Services and Housing	12,977	
Murphy, T		62,511
Social Services and Housing	62,511	
Murphy, T		26,686
Social Services and Housing	26,686	
Murray, V		13,306
Social Services and Housing	13,306	
Murrayville Manor Ltd		499,233
Health	345,057	
Social Services and Housing	154,176	
Museum of Northern B C		27,500
Municipal Affairs, Recreation and Culture	27,500	
Mustard, M		13,104
Social Services and Housing	13,104	
My Little School Day Care Inc		12,578
Social Services and Housing	12,578	
Myers & J Myers, M		103,368
Social Services and Housing	103,368	
Myles, D		12,916
Solicitor General	12,916	

	Ministry $	Total $
Myrfield, L W, Dr		12,078
Social Services and Housing	12,078	
Naccarato, L T, Dr		16,695
Social Services and Housing	545	
Solicitor General	16,150	
Nacionales Corp, P & J		57,076
Social Services and Housing	57,076	
Nadin, E		12,360
Social Services and Housing	12,360	
Nagy, I		19,260
Social Services and Housing	19,260	
Nair, N G, Dr		36,699
Health	36,699	
Nak'Azdli Child Development Society		18,890
Labour and Consumer Services	16,000	
Social Services and Housing	2,890	
Naka, R		10,799
Agriculture and Fisheries	10,799	
Nakahara, D		15,410
Social Services and Housing	15,410	
Nakielna, E M, Dr		26,272
Advanced Education, Training and Technology	64	
Health	26,208	
Nakusp & District Community Services Association		330,353
Attorney General	11,675	
Health	261,496	
Social Services and Housing	55,582	
Solicitor General	1,600	
Nakusp Community Service Association		50,805
Labour and Consumer Services	50,005	
Solicitor General	800	
Nakusp Drug & Alcohol Abuse Prevention Committee		21,358
Labour and Consumer Services	21,358	
Namgis Education Society		51,364
Education	51,364	
Nanaimo & District Home Support		1,881,091
Health	1,802,589	
Social Services and Housing	78,502	
Nanaimo & District Museum Society		17,976
Municipal Affairs, Recreation and Culture	17,500	
Social Services and Housing	476	
Nanaimo & District Surfside Society		15,310
Labour and Consumer Services	1,008	
Social Services and Housing	14,302	
Nanaimo Alcohol & Drug Prevention & Treatment Society		573,735
Labour and Consumer Services	573,735	
Nanaimo Art Gallery & Exhibition Centre		12,500
Municipal Affairs, Recreation and Culture	12,500	
Nanaimo Arts Council		10,445
Lottery Fund	10,445	
Nanaimo Association for Community Living		1,217,114
Health	34,102	
Social Services and Housing	1,183,012	
Nanaimo Association for Intervention & Development		10,271
Lottery Fund	1,700	
Social Services and Housing	8,571	
Nanaimo Association for the Mentally Handicapped People		40,948
Social Services and Housing	40,948	
Nanaimo Association for the Mentally Retarded		28,908
Social Services and Housing	28,908	
Nanaimo Centennial Museum		28,798
Social Services and Housing	28,798	
Nanaimo Child Self Society		53,667
Education	53,667	
Nanaimo Childrens Day Care		33,968
Social Services and Housing	33,968	
Nanaimo Christian School 88 Society		179,539
Education	179,539	
Nanaimo District Savings Credit Union (Albert)		31,276
Advanced Education, Training and Technology	31,276	
Nanaimo Family Life Association		718,667
Health	25,407	
Lottery Fund	18,702	
Social Services and Housing	674,558	
Nanaimo Family Life Teen Learning Centre		29,377
Social Services and Housing	29,377	
Nanaimo Neurological & Cerebral Palsy Association		671,698
Health	171,898	
Lottery Fund	66,667	
Social Services and Housing	433,133	
Nanaimo Region John Howard Society		18,250
Health	18,250	
Nanaimo Regional General Hospital		36,527
Health	1,718	
Social Services and Housing	34,809	
Nanaimo Regional General Hospital Society		38,629,006
Health	38,629,006	
Nanaimo Regional Hospital District		49,998
Health	49,998	
Nanaimo School District 68		42,400,753
Education	42,397,753	
Lottery Fund	3,000	
Nanaimo Semi-Independant Home Program		65,760
Social Services and Housing	65,760	
Nanaimo Travellers Lodge		1,425,846
Health	1,425,609	
Social Services and Housing	237	
Nanaimo Travellers Lodge Adult Day Care Centre		80,444
Health	80,444	
Nanaimo Volunteer & Information Centre		25,050
Social Services and Housing	25,050	
Nancy's Loving Care-Daycare		27,886
Social Services and Housing	27,886	
Nanoose Bay Activities & Recreation Society		163,100
Lottery Fund	163,100	
Napier Intermediate Care Home Ltd		1,014,688
Health	946,135	
Social Services and Housing	68,553	
Napper, D		35,235
Social Services and Housing	35,235	
Naramata Irrigation District		10,152
Agriculture and Fisheries	2,930	
Lottery Fund	7,222	
Narnia Child Care Centre		98,968
Social Services and Housing	98,968	
National Ballet School		13,890
Advanced Education, Training and Technology	90	
Municipal Affairs, Recreation and Culture	13,800	
National Coaching Institute		122,000
Municipal Affairs, Recreation and Culture	122,000	
National Theatre School of Canada		10,000
Lottery Fund	10,000	
National Wireless Communications Ltd		10,000
Advanced Education, Training and Technology	10,000	
Native Brotherhood of B C		24,440
Labour and Consumer Services	24,440	
Native Court Workers & Counselling Association of B C		1,882,089
Attorney General	1,684,321	
Labour and Consumer Services	152,095	
Social Services and Housing	43,673	
Solicitor General	2,000	
Native Indian Homemakers of B C		10,000
Advanced Education, Training and Technology	10,000	
Native Indians Teacher Education Program		25,000
Education	25,000	
Native Investment & Trade Association		10,140
Native Affairs	10,140	
Nature Trust of BC, The		34,000
Environment	25,000	
Lottery Fund	9,000	
Nault, T		15,078
Social Services and Housing	15,078	
Nawican Daycare Centre		18,641
Social Services and Housing	18,641	
Nawican Friendship Centre		90,335
Labour and Consumer Services	37,785	
Native Affairs	22,351	
Social Services and Housing	30,199	
Nechako Centre		19,138
Social Services and Housing	19,138	
Nechako School District 56		15,890,229
Education	15,822,765	
Health	43,374	
Lottery Fund	3,000	
Social Services and Housing	21,090	
Nechako Valley Community Services		302,048
Attorney General	8,600	
Health	80,200	
Social Services and Housing	213,248	
Nechako Valley Slowpitch		15,000
Lottery Fund	15,000	
Nechako/Stuart Services to the Handicapped		307,265
Social Services and Housing	307,265	
Neher, L		92,201
Social Services and Housing	92,201	
Neighbourhood Service Association of Greater Vancouver		18,690
Social Services and Housing	18,690	
Nelken, M, Dr		86,112
Health	86,112	
Nelson & Area Economic Development Commission		43,930
Regional and Economic Development	43,930	
Nelson & District Arts Council		30,584
Lottery Fund	9,235	
Social Services and Housing	21,349	
Nelson & District Chamber of Commerce		15,848
Lottery Fund	3,100	
Provincial Secretary	798	
Regional and Economic Development	11,500	
Tourism	450	
Nelson & District Home Support Services Society		1,056,122

	Ministry $	Total $
Health	842,083	
Lottery Fund	25,397	
Social Services and Housing	188,642	
Nelson 1989 Winter Games Society		41,554
Lottery Fund	41,554	
Nelson and District Aquatic Club		26,991
Lottery Fund	26,991	
Nelson Area Waldorf School Association		159,946
Education	159,946	
Nelson Avenue Daycare		24,261
Social Services and Housing	24,261	
Nelson Community Services Centre		184,084
Social Services and Housing	184,084	
Nelson Curling Club		12,524
Lottery Fund	12,524	
Nelson District Community Resources Society		826,670
Labour and Consumer Services	245,000	
Social Services and Housing	581,670	
Nelson Electric Tramway Society		372,004
Lottery Fund	288,694	
Social Services and Housing	83,310	
Nelson Golf & Recreation Society		33,591
Social Services and Housing	33,591	
Nelson Golf & Recreation—Suffredine		235,333
Lottery Fund	235,333	
Nelson Home Support		125,956
Health	4,500	
Social Services and Housing	121,456	
Nelson Jubilee Manor		436,737
Health	435,064	
Social Services and Housing	1,673	
Nelson Municipal Library		16,557
Lottery Fund	305	
Municipal Affairs, Recreation and Culture	16,252	
Nelson Nordic Ski Club		12,702
Social Services and Housing	12,702	
Nelson School District 7		16,181,163
Education	16,122,562	
Lottery Fund	3,000	
Social Services and Housing	55,601	
Nelson, P		32,375
Social Services and Housing	32,375	
Nelson, S		23,285
Social Services and Housing	23,285	
Nemiah Valley Recreation Commission		23,600
Lottery Fund	23,200	
Municipal Affairs, Recreation and Culture	400	
Nesbitt & V Nesbitt, G		41,985
Social Services and Housing	41,985	
Netherlands Reformed Congregation		924,895
Education	924,895	
Neto, C		25,507
Health	23,702	
Social Services and Housing	1,805	
Neu, D		28,740
Social Services and Housing	28,740	
Neufeld & A Neufeld, B		30,480
Social Services and Housing	30,480	
New Caledonia Daycare		22,017
Social Services and Housing	22,017	
New Denver & Area Home Health Care Society		105,709
Health	102,539	
Social Services and Housing	3,170	
New Directions Housing Society		36,400
Health	36,400	
New Greenwood Lodge		153,716
Health	112,751	
Social Services and Housing	40,965	
New Horizons Professional Support & Services Inc		320,053
Social Services and Housing	320,053	
New Learning Society, The		35,670
Education	35,240	
Social Services and Housing	430	
New Play Centre		51,750
Lottery Fund	51,750	
New Star Books Ltd		11,000
Municipal Affairs, Recreation and Culture	11,000	
New View Society		174,663
Health	172,923	
Social Services and Housing	1,740	
New Vista Society, The		3,542,435
Health	3,542,435	
New Westminster Century House Association/Expand 88		102,889
Lottery Fund	102,889	
New Westminster Chamber of Commerce		173,485
Labour and Consumer Services	84,500	
Lottery Fund	3,100	
Provincial Secretary	1,750	
Regional and Economic Development	13,500	
Social Services and Housing	70,635	

	Ministry $	Total $
New Westminster Economic Development Association		12,007
Regional and Economic Development	12,007	
New Westminster Family Place		58,992
Social Services and Housing	58,992	
New Westminster School District 40		9,851,224
Advanced Education, Training and Technology	2,400	
Education	9,847,324	
Lottery Fund	1,500	
New Westminster Victim Assistance Association		25,000
Attorney General	25,000	
Newby & P Newby, K		294,762
Health	294,762	
Newell & J Newell, R		18,500
Social Services and Housing	18,500	
Newham, R		13,473
Social Services and Housing	13,473	
Newlife Christian Centre Society		103,331
Education	103,331	
Next Age Development Inc		28,848
Lottery Fund	27,000	
Social Services and Housing	1,848	
Niagara Day Care		16,459
Social Services and Housing	16,459	
Niblow, S		18,376
Social Services and Housing	18,376	
Nicholson, B		23,835
Health	16,570	
Social Services and Housing	7,265	
Nick Island Dyking District		78,750
Agriculture and Fisheries	78,750	
Nickel & J Nickel, M		17,855
Social Services and Housing	17,855	
Nickel Plate Cross Country Ski Club		86,299
Lottery Fund	61,602	
Social Services and Housing	24,697	
Nickel, M		16,528
Social Services and Housing	16,528	
Nicola Achievement Centre Society		87,158
Health	87,158	
Nicola Grasshopper Control Committee		11,000
Agriculture and Fisheries	11,000	
Nicola Valley Association for the Mentally Handicapped		86,043
Social Services and Housing	86,043	
Nicola Valley Health Care Society		2,960,414
Health	2,960,414	
Nicola Valley Home Care Society		223,867
Health	211,834	
Social Services and Housing	12,033	
Nicola Valley Home Care Society- Coquihalla House		451,287
Health	451,287	
Nicola Valley Tribal Council		13,105
Solicitor General	13,105	
Nicomen Island Improvement District		790,717
Agriculture and Fisheries	790,717	
Nielsen, E		66,602
Social Services and Housing	66,602	
Nielsen, I		20,536
Social Services and Housing	20,536	
Nijjar, H		23,373
Agriculture and Fisheries	23,373	
Nimpkish Health Centre		17,076
Social Services and Housing	17,076	
Nirsimloo, S, Dr		22,576
Health	22,576	
Nisga'A School District 92		4,013,165
Education	4,011,735	
Lottery Fund	1,330	
Social Services and Housing	100	
Nisga'A Tribal Council		28,000
Labour and Consumer Services	25,000	
Native Affairs	3,000	
Nisga'A Valley Health Board		304,292
Health	304,292	
Nisha Children's Society		1,591,596
Social Services and Housing	1,591,596	
Nisika Enterprises Inc		2,008,786
Health	411,719	
Social Services and Housing	1,597,067	
Nitsch, J		62,054
Agriculture and Fisheries	62,054	
Noble, J		15,238
Social Services and Housing	15,238	
Nolan's Pharmasave Drugs 222		17,769
Health	5,501	
Social Services and Housing	12,224	
Solicitor General	44	
Nolan, J		14,917
Social Services and Housing	14,917	
Normal Art Society		15,870
Lottery Fund	1,000	

	Ministry $	Total $
Social Services and Housing	14,870	
Norris, L		20,584
Lottery Fund	20,000	
Social Services and Housing	584	
Norris-Monoghan, S		24,774
Social Services and Housing	24,774	
North & South Saanich Agricultural Society		11,000
Agriculture and Fisheries	11,000	
North & West Vancouver Hospital,the Society		69,275,889
Health	69,275,889	
North by Northwest Tourism Association of B C		269,902
Provincial Secretary	59,853	
Social Services and Housing	9,682	
Tourism	200,367	
North Canyon Improvement District		103,947
Agriculture and Fisheries	103,947	
North Coast Tribal Council		37,200
Advanced Education, Training and Technology	36,200	
Education	1,000	
North East Directions Association		102,213
Health	45,961	
Social Services and Housing	56,252	
North Galiano Community Association		10,275
Lottery Fund	10,275	
North Island College		11,378,090
Advanced Education, Training and Technology	11,325,474	
Agriculture and Fisheries	32,500	
Social Services and Housing	20,116	
North Island Crisis & Counselling Centre Society		167,900
Attorney General	15,000	
Health	39,893	
Social Services and Housing	113,007	
North Island Wildlife Recovery Association		10,629
Social Services and Housing	10,629	
North Mountain Residential Services Inc		281,957
Social Services and Housing	281,957	
North Okanagan Community Life Society		1,149,483
Social Services and Housing	1,149,483	
North Okanagan Handicapped Association-In Home Attendant Service		90,991
Health	90,991	
North Okanagan Handicapped Association-Norway House		60,981
Health	60,981	
North Okanagan Handicapped Association-Poplar Grove		37,784
Health	37,784	
North Okanagan Neurological Association		417,874
Health	146,270	
Lottery Fund	36,635	
Social Services and Housing	234,969	
North Okanagan Regional Hospital District		636,538
Health	636,538	
North Okanagan Union Board of Health		27,985
Health	27,985	
North Okanagan Youth Resources Society		1,121,902
Health	59,150	
Lottery Fund	4,606	
Social Services and Housing	1,023,849	
Solicitor General	34,297	
North Oyster Volunteer Fire Department		10,000
Lottery Fund	10,000	
North Peace Care Home Society		766,495
Health	742,724	
Social Services and Housing	23,771	
North Peace Community Resources Society		1,256,420
Attorney General	42,449	
Health	40,666	
Social Services and Housing	1,173,305	
North Peace Drug & Alcohol Counselling		12,500
Labour and Consumer Services	12,500	
North Peace Extended Care Society		1,425,171
Health	1,425,171	
North Peace Home Support Services		297,372
Health	289,573	
Social Services and Housing	7,799	
North Shore Association for the Mentally Handicapped		2,692,932
Health	3,000	
Social Services and Housing	2,689,932	
North Shore Association for the Physically Handicapped-Hendry House		54,705
Health	54,705	
North Shore Association for the Physically Handicapped-23rd Street House		77,615
Health	77,615	
North Shore Association for the Physically Handicapped-Rufus House		53,936
Health	53,936	
North Shore Association for the Physically Handicapped-Kilmer House		58,182
Health	58,182	
North Shore Association for the Physically Handicapped		1,485,495
Health	791,388	
Social Services and Housing	694,107	
North Shore Association for the Physically Handicapped-Gordon House		71,984
Health	71,984	
North Shore Association for the Physically Handicapped-Wylding House		57,272
Health	57,272	
North Shore Childrens House Ltd, The		38,997
Social Services and Housing	38,997	
North Shore Childs Discovery Centre Society (Daycare)		14,557
Social Services and Housing	14,557	
North Shore Continuing Education		41,827
Advanced Education, Training and Technology	105	
Health	72	
Social Services and Housing	41,650	
North Shore Counselling Centre Society		18,883
Social Services and Housing	18,883	
North Shore Crisis Services Society		221,450
Social Services and Housing	221,450	
North Shore Economic Development Commission		85,826
Regional and Economic Development	85,826	
North Shore Family Services Society		704,828
Health	37,461	
Social Services and Housing	667,367	
North Shore Home Support Services Society		2,686,399
Health	2,494,589	
Social Services and Housing	191,810	
North Shore Independent School Society		949,904
Education	949,904	
North Shore Meals-On-Wheels Society		13,856
Health	13,856	
North Shore Neighbourhood House Day Care		151,814
Lottery Fund	105,556	
Social Services and Housing	46,258	
North Shore Neighbourhood House Preschool		277,870
Labour and Consumer Services	15,000	
Social Services and Housing	262,870	
North Shore Playcare Society		100,098
Social Services and Housing	100,098	
North Shore Private Hospital (1985) Ltd		2,823,560
Health	2,823,560	
North Shore Union Board of Health		2,406,737
Health	2,406,737	
North Shore Volunteers For Residents		20,000
Health	20,000	
North Surrey United Church Day Care Centre		19,624
Social Services and Housing	19,624	
North Thompson Fall Fair Association		33,169
Agriculture and Fisheries	7,500	
Lottery Fund	25,669	
North Thompson School District 26		5,398,846
Education	5,345,846	
Health	50,000	
Lottery Fund	3,000	
North Van Undercoating Ltd		15,731
Social Services and Housing	15,731	
North Vancouver Chamber of Commerce		12,600
Lottery Fund	3,100	
Regional and Economic Development	9,500	
North Vancouver City Library		40,266
Municipal Affairs, Recreation and Culture	40,266	
North Vancouver Community Arts Council		24,815
Lottery Fund	24,815	
North Vancouver District Public Library		14,118
Lottery Fund	354	
Municipal Affairs, Recreation and Culture	13,764	
North Vancouver Klass Association		449,545
Social Services and Housing	449,545	
North Vancouver School District 44		35,779,093
Education	35,760,093	
Lottery Fund	3,000	
Social Services and Housing	16,000	
North West Trust Co		13,283
Finance and Coporate Relations	13,283	
North Western Technology Ltd		391,000
Regional and Economic Development	391,000	
North, B		23,815
Health	23,815	
Northcoast Marine Museum Society		123,954
Lottery Fund	14,582	
Social Services and Housing	109,372	
Northern Associaton of Impaired & Disabled Workers		12,448
Labour and Consumer Services	9,984	
Social Services and Housing	2,464	
Northern B C Winter Games Society		80,000
Municipal Affairs, Recreation and Culture	80,000	
Northern Drugs Ltd		17,243
Social Services and Housing	17,243	
Northern Economic Development Corp		103,694

	Ministry $	Total $
Regional and Economic Development	103,694	
Northern Interior Union Board of Health		55,295
Health	54,295	
Labour and Consumer Services	1,000	
Northern Lights College		11,694,608
Advanced Education, Training and Technology	11,627,627	
Agriculture and Fisheries	7,639	
Education	2,000	
Forests	10,000	
Lottery Fund	2,164	
Municipal Affairs, Recreation and Culture	280	
Regional and Economic Development	3,250	
Social Services and Housing	41,608	
Solicitor General	40	
Northern Lights College Day Care Center		11,207
Social Services and Housing	11,207	
Northern Optical Co Ltd		51,490
Social Services and Housing	51,490	
Northwest Alcohol & Drug Counselling Service		418,099
Labour and Consumer Services	418,099	
Northwest Community College		8,983,220
Advanced Education, Training and Technology	8,955,241	
Health	988	
Social Services and Housing	26,012	
Solicitor General	979	
Northwest Counselling Centre		100,580
Social Services and Housing	100,580	
Norton, E T		20,940
Health	13,537	
Social Services and Housing	7,403	
Norwood Home		69,716
Social Services and Housing	69,716	
Notok Ranch Ltd		312,744
Social Services and Housing	312,744	
Novaco Day Care Centre Society		51,570
Social Services and Housing	51,570	
Novak, S J, Dr		50,137
Labour and Consumer Services	50,137	
Nugter, B		14,639
Social Services and Housing	14,639	
Nugter, M		18,244
Social Services and Housing	18,244	
Nutland, J		104,111
Social Services and Housing	104,111	
Nuttgens, F		27,182
Social Services and Housing	27,182	
Nuu-Chah-Nulth Tribal Council		266,391
Education	240,000	
Labour and Consumer Services	23,600	
Native Affairs	2,791	
Nuyumbalees Society		21,635
Lottery Fund	12,534	
Municipal Affairs, Recreation and Culture	7,500	
Social Services and Housing	1,601	
Nygren, K		20,745
Social Services and Housing	20,745	
O A S I S		155,000
Labour and Consumer Services	155,000	
O K O Alcohol & Drug Services		10,000
Labour and Consumer Services	10,000	
O'Conner, H		19,486
Solicitor General	19,486	
O'Connor, A		17,611
Social Services and Housing	17,611	
O'Connor, S		12,510
Health	12,510	
O'Keefe Ranch & Interior Heritage Society		45,000
Lottery Fund	7,000	
Municipal Affairs, Recreation and Culture	38,000	
Oak Avenue Day Care Centre		49,675
Social Services and Housing	49,675	
Oak Bay Kiwanis Health Care Society		2,498,399
Health	2,498,399	
Oak Bay Kiwanis Pavilion		45,292
Health	38,109	
Social Services and Housing	7,183	
Oak Bay Lodge Adult Day Care		178,053
Health	178,053	
Oak Bay Lodge Society		5,992,374
Health	5,976,246	
Social Services and Housing	16,128	
Oak Bay Volunteer Services Society		24,778
Social Services and Housing	24,778	
Oakherst Private Hospital Ltd		1,836,635
Health	1,826,020	
Social Services and Housing	10,615	
Oakhill Theraputic Services		29,520
Social Services and Housing	29,520	
Oakridge Child Care Centre		30,583
Education	11,088	
Social Services and Housing	19,495	
Obair Economic Society		17,409
Social Services and Housing	17,409	
Obermann, M		13,834
Social Services and Housing	13,834	
Obery & G Obery, M		28,344
Social Services and Housing	28,344	
Ocean View Guest Home		1,021,550
Health	1,014,795	
Social Services and Housing	6,755	
Oceanside Resthome		53,738
Health	47,773	
Social Services and Housing	5,965	
Oceanview Family Care Home		19,965
Health	19,965	
Octa-Care Enterprises Ltd		98,262
Health	94,125	
Social Services and Housing	4,137	
Ogbourne, L		11,270
Social Services and Housing	11,270	
Ohaire, T		45,087
Health	45,087	
Ohnona, M, Dr		23,907
Social Services and Housing	23,907	
Okanagan Basin Water Board		266,056
Environment	266,056	
Okanagan College		25,144,947
Advanced Education, Training and Technology	25,055,943	
Lottery Fund	989	
Municipal Affairs, Recreation and Culture	240	
Social Services and Housing	87,775	
Okanagan Commemorative Pioneer Cultural Society-The Gateby		1,663,730
Health	1,662,154	
Social Services and Housing	1,576	
Okanagan Falls Chamer of Commerce		42,695
Lottery Fund	3,100	
Social Services and Housing	39,595	
Okanagan Medical Supplies Ltd		217,615
Health	76	
Social Services and Housing	217,539	
Okanagan Neurological Association		639,815
Education	4,830	
Health	237,637	
Social Services and Housing	397,348	
Okanagan Optical		12,919
Social Services and Housing	12,919	
Okanagan Pony Driving Club		11,162
Lottery Fund	11,162	
Okanagan Regional Library District		741,249
Municipal Affairs, Recreation and Culture	741,249	
Okanagan Shuswap Communities Against Sexual Abuse		26,416
Social Services and Housing	26,416	
Okanagan Similkameen Tourist Association		696,164
Provincial Secretary	254,175	
Tourism	441,989	
Okanagan Summer School of the Arts		37,000
Municipal Affairs, Recreation and Culture	37,000	
Okanagan Symphony Society		21,000
Lottery Fund	21,000	
Okanagan Turbo Sprayers Ltd		10,619
Agriculture and Fisheries	10,619	
Okanagan-Similkameen Community Futures		30,000
Regional and Economic Development	30,000	
Okanagan-Similkameen Neurological Society		137,418
Health	136,633	
Social Services and Housing	785	
Okanagan-Similkameen Regional Hospital District		86,985
Health	86,985	
Okeefie, R		40,154
Social Services and Housing	40,154	
Okim Holdings Ld		27,443
Social Services and Housing	27,443	
Olay, O		10,349
Health	10,349	
Oliver Golf & Country Club Society		94,000
Lottery Fund	94,000	
Oliver Keremeos Osoyoos Alcohol & Drug Services Society		92,500
Labour and Consumer Services	92,500	
Oliver Senior Citizens Activity Centre Society		11,667
Lottery Fund	11,667	
Oliver, B		28,344
Social Services and Housing	28,344	
Oliver, J		13,500
Energy, Mines and Petroleum Resources	13,500	
Oliver, J L		13,500
Energy, Mines and Petroleum Resources	13,500	
Olsen, E		28,572
Social Services and Housing	28,572	
Olsen, R		19,048

	Ministry $	Total $
Social Services and Housing	19,048	
Olson, A		11,939
Health	4,600	
Social Services and Housing	7,339	
Olson, S		15,407
Social Services and Housing	15,407	
Olson, W J		12,488
Health	5,085	
Social Services and Housing	7,403	
Olstad, A		15,240
Social Services and Housing	15,240	
Olton & W Pelfrey, S		36,434
Social Services and Housing	36,434	
Omineca Hospital Society (St John Hospital)		2,497,236
Health	2,497,236	
Omineca Hospital Society (Stuart Lake Hospital)		1,473,665
Health	1,473,665	
Omineca Lodge		744,053
Health	744,053	
One Way Adventure Foundation, The		1,042,751
Social Services and Housing	576,533	
Solicitor General	466,218	
Oneills Family Care Home		10,053
Health	10,053	
Oolichan Books		10,500
Municipal Affairs, Recreation and Culture	10,500	
Oosterhoff, C		22,482
Social Services and Housing	22,482	
Open Door, The		17,770
Social Services and Housing	17,770	
Open Learning Agency		19,536,570
Advanced Education, Training and Technology	19,497,798	
Agriculture and Fisheries	13,186	
Education	25,000	
Health	75	
Social Services and Housing	511	
Open Space Arts Society		15,500
Lottery Fund	15,500	
Operating Engineers/Joint Apprenticeship Training Plan		175,000
Advanced Education, Training and Technology	175,000	
Opportunities North		47,102
Regional and Economic Development	47,102	
Opticana Eyewear Inc		99,190
Social Services and Housing	99,190	
Optimist Club of Chilliwack		15,000
Labour and Consumer Services	15,000	
Option Youth Society		147,600
Advanced Education, Training and Technology	60,000	
Lottery Fund	30,000	
Social Services and Housing	57,600	
Orca Book Publisher Ltd		10,500
Municipal Affairs, Recreation and Culture	10,500	
Orchard City Three Links Care Society		1,164,837
Health	1,164,837	
Orcrest Group Home		128,992
Social Services and Housing	128,992	
Orienteering Association of B C		14,000
Lottery Fund	14,000	
Oriole Lodge		50,952
Health	50,952	
Orion Youth Services Society		10,427
Social Services and Housing	10,427	
Ormiston, J		13,618
Social Services and Housing	13,618	
Orthodox Rabbinical Council of B C Education		75,245
Education	75,245	
Orthokinetic Laboratory Ltd		16,634
Health	2,053	
Social Services and Housing	14,581	
Orthotech Management Ltd		147,393
Health	132,596	
Social Services and Housing	14,797	
Osborne Home		236,463
Health	176,071	
Social Services and Housing	60,392	
Oshaughnessy, R J, Dr		97,641
Health	97,641	
Osler, K		12,911
Social Services and Housing	12,911	
Osoyoos & District Chamber of Commerce		49,468
Lottery Fund	9,995	
Regional and Economic Development	6,000	
Social Services and Housing	33,473	
Osoyoos Indian Band		23,480
Education	23,480	
Osoyoos Vineyards Ltd		134,672
Agriculture and Fisheries	134,672	
Ostojich & P Ostojich, S		19,461
Health	19,461	
Ostojich, S		14,805

	Ministry $	Total $
Social Services and Housing	14,805	
Otoole, D		50,923
Health	50,923	
Otter, J		19,105
Health	9,931	
Social Services and Housing	9,174	
Otway, H		19,193
Social Services and Housing	19,193	
Our Savior Lutheran Day Care		15,191
Social Services and Housing	15,191	
Outdoor Recreation Council of B C		126,134
Forests	5,400	
Lottery Fund	113,865	
Parks	3,411	
Social Services and Housing	2,113	
Tourism	1,345	
Outdoor Recreation Foundation of B C		4,089,738
Lottery Fund	25,500	
Social Services and Housing	3,994,238	
Solicitor General	70,000	
Outdoor Unlittered		19,820
Lottery Fund	19,820	
Overlander Extended Care Hospital		107,989
Lottery Fund	12,689	
Social Services and Housing	95,300	
Overlander Hospital Society		7,059,733
Health	7,059,733	
Overwaitea Foods		135,404
Social Services and Housing	135,404	
Overwaitea Foods & Drugs		13,905
Social Services and Housing	13,905	
Owens & D G Abraham & I Mada, W G		28,718
Social Services and Housing	28,718	
Owl House Society		188,280
Social Services and Housing	188,280	
P G Day Care Services Ltd		44,908
Social Services and Housing	44,908	
P G Mental Health Intermediate Care		37,239
Health	37,239	
P G Surg-Med Ltd		59,597
Health	680	
Social Services and Housing	58,917	
Pacific Association for Autistic Citizens		131,225
Social Services and Housing	131,225	
Pacific Bookworld News Society		20,000
Municipal Affairs, Recreation and Culture	20,000	
Pacific Centre Family Services		108,835
Labour and Consumer Services	98,635	
Lottery Fund	10,000	
Solicitor General	200	
Pacific Centre For Human Development		380,608
Labour and Consumer Services	25,365	
Social Services and Housing	355,243	
Pacific Child Care Society		72,555
Social Services and Housing	72,555	
Pacific Childrens Shelter Society		1,275,606
Social Services and Housing	1,275,606	
Pacific Cinematheque Pacifique		18,750
Lottery Fund	18,750	
Pacific Coast Family Therapy Training		180,540
Social Services and Housing	180,540	
Pacific Field Corn Association		25,775
Agriculture and Fisheries	25,775	
Pacific Forums Inc		20,000
Regional and Economic Development	20,000	
Pacific Health Care Society (Fellburn Hospital)		14,851
Health	7,001	
Social Services and Housing	7,850	
Pacific Health Care Society (Queens Park Hospital)		11,422,139
Health	11,422,139	
Pacific Institute on Addition Studies		14,000
Labour and Consumer Services	14,000	
Pacific International Festival of Mens Choirs		35,000
Lottery Fund	35,000	
Pacific Legal Education Association		1,833,161
Solicitor General	1,833,161	
Pacific Marine Training Institute		3,343,281
Advanced Education, Training and Technology	3,343,281	
Pacific Montessori Society		136,890
Education	122,228	
Social Services and Housing	14,662	
Pacific National Exhibition		52,000
Agriculture and Fisheries	52,000	
Pacific Opera Victoria		31,750
Lottery Fund	31,750	
Pacific Pentecostal Education & Communications Society		807,977
Education	807,977	
Pacific Post Partum Support Society		37,153
Health	37,153	
Pacific Radiator Manufacturing		19,413

	Ministry $	Total $
Social Services and Housing	19,413	
Pacific Riding Association for the Disabled, The		43,682
Lottery Fund	43,682	
Pacific Rim Artisan Village Foundation		12,048
Social Services and Housing	12,048	
Pacific Rim Institute of Tourism		320,878
Provincial Secretary	200,000	
Regional and Economic Development	5,000	
Social Services and Housing	15,878	
Tourism	100,000	
Pacific Salmon Foundation		100,000
Lottery Fund	100,000	
Pacific Shooters Association		70,262
Lottery Fund	70,262	
Pacific Theatre Society		54,000
Education	4,000	
Labour and Consumer Services	50,000	
Pacific Vineyards (1975) Ltd		340,284
Agriculture and Fisheries	340,284	
Pacific Wheelchair Ltd		61,158
Health	3,313	
Social Services and Housing	57,845	
Pacific Youth & Family Addiction Services Society		1,150,751
Labour and Consumer Services	1,150,751	
Pacific-Rim Education Services Inc		35,000
Education	35,000	
Pacifica Treatment Centre		57,400
Social Services and Housing	57,400	
Pacifica Treatment Centre Society		797,699
Labour and Consumer Services	797,239	
Social Services and Housing	460	
Painting Industry Joint Trade Board		27,723
Advanced Education, Training and Technology	27,723	
Palmer, J		61,024
Social Services and Housing	61,024	
Pan Pacific Vancouver Hotel		14,034
International Business and Immigration	453	
Provincial Secretary	13,581	
Panorama House		155,024
Social Services and Housing	155,024	
Pappel, J E, Dr		17,207
Social Services and Housing	17,207	
Para-Med Health Services Inc		3,254,069
Health	3,156,173	
Social Services and Housing	97,896	
Paradise Care Home Ltd		388,523
Health	351,290	
Social Services and Housing	37,233	
Paragas, P G, Dr		19,528
Health	19,378	
Social Services and Housing	150	
Paramed Health Services Inc		365,174
Health	365,174	
Parent Encouragement Group Child Care Centre Society		134,427
Social Services and Housing	134,427	
Park House		81,521
Social Services and Housing	81,521	
Park, M		36,165
Social Services and Housing	36,165	
Parkdale (1986) Daycare Centre		24,613
Social Services and Housing	24,613	
Parkdale Day Care Centres Ltd		50,209
Social Services and Housing	50,209	
Parkdale Early Childhood Centre		51,924
Social Services and Housing	51,924	
Parkdale Place Adult Day Care		42,779
Health	42,779	
Parkdale Place Housing Society		1,275,521
Health	1,273,396	
Social Services and Housing	2,125	
Parker Cattle Co Ltd		11,068
Agriculture and Fisheries	11,068	
Parker, I V		27,301
Social Services and Housing	27,301	
Parker, P		14,457
Social Services and Housing	14,457	
Parkerson, E		28,168
Social Services and Housing	28,168	
Parkholm Lodge		1,469,839
Health	1,469,839	
Parkinson, R		17,067
Social Services and Housing	17,067	
Parkridge Private Hospital		1,974,283
Health	1,872,553	
Social Services and Housing	101,730	
Parkside Residence		309,346
Health	192,256	
Social Services and Housing	117,090	
Parksville & District Chamber of Commerce		15,050
Lottery Fund	3,100	
Regional and Economic Development	11,500	
Tourism	450	
Parksville & District Credit Union (Alberni)		12,285
Advanced Education, Training and Technology	12,285	
Parksville & District Home Support Society		1,233,448
Health	1,197,988	
Lottery Fund	12,000	
Social Services and Housing	23,460	
Parksville Kiddie Kollege		21,086
Social Services and Housing	21,086	
Parkview Place Society		397,528
Health	397,528	
Parkview Rest Home		290,465
Health	272,788	
Social Services and Housing	17,677	
Parkwood Terrace Day Care Centre		34,725
Social Services and Housing	34,725	
Partners in Communication		14,027
Social Services and Housing	14,027	
Partridge & M Partridge, G		96,156
Social Services and Housing	96,156	
Partridge & Nagler Association		14,027
Social Services and Housing	14,027	
Pasemko, C		16,793
Social Services and Housing	16,793	
Passos, J		30,069
Health	30,069	
Passport to Education Program		8,242,421
Education	8,242,421	
Pat-Em Rest Homes Ltd		294,620
Health	271,294	
Social Services and Housing	23,326	
Patients Comfort Allowances		129,791
Health	128,996	
Social Services and Housing	795	
Patrich, N		33,155
Social Services and Housing	33,155	
Patricia Hotel		69,112
Social Services and Housing	69,112	
Patrick, Y		50,770
Social Services and Housing	50,770	
Patterson & C Perry, J		78,096
Social Services and Housing	78,096	
Patton, I		37,779
Social Services and Housing	37,779	
Paulsen, G		20,349
Social Services and Housing	20,349	
Paxton & Judge Howard, H		23,598
Social Services and Housing	23,598	
Payless Multiple Services Ltd		17,340
Social Services and Housing	17,340	
Pazder, L H, Dr		60,151
Health	60,151	
Peace Arch Community Services		1,734,201
Health	75,591	
Labour and Consumer Services	189,590	
Lottery Fund	4,729	
Social Services and Housing	1,464,291	
Peace Arch District Hospital		84,189
Health	48	
Social Services and Housing	84,141	
Peace Arch District Hospital Society		25,248,025
Health	25,248,025	
Peace River Alaska Highway Tourist Association		191,000
Provincial Secretary	58,960	
Tourism	132,040	
Peace River Haven		15,502
Social Services and Housing	15,502	
Peace River Haven Care Society		1,214,364
Health	1,193,671	
Lottery Fund	20,693	
Peace River North School District 60		24,443,432
Education	24,422,450	
International Business and Immigration	2,500	
Lottery Fund	18,482	
Peace River Regional Hospital District		245,268
Health	245,268	
Peace River Soil Conservation		99,537
Agriculture and Fisheries	99,537	
Peace River South School District 59		25,335,468
Education	25,332,468	
Lottery Fund	3,000	
Peace River-Liard Union Board of Health		31,110
Health	31,110	
Peace-Liard Regional Arts Council		10,000
Lottery Fund	10,000	
Peacock Day Care Centre		18,160
Social Services and Housing	18,160	
Pearce, A		39,260
Social Services and Housing	39,260	

	Ministry $	Total $
Pearl Productions Ltd		60,000
Advanced Education, Training and Technology	60,000	
Pearl Villa Lodge		233,476
Health	185,788	
Social Services and Housing	47,688	
Pearle Vision Centre		129,272
Social Services and Housing	129,272	
Pearson & D Pearson, W		41,213
Social Services and Housing	41,213	
Pearson Hospital		724,286
Health	157,050	
Social Services and Housing	567,236	
Pearson, M		55,258
Agriculture and Fisheries	809	
Social Services and Housing	54,449	
Pedosuk, L		27,091
Social Services and Housing	27,091	
Peers Support Services.		132,930
Health	86,394	
Social Services and Housing	46,536	
Peil, J		14,760
Agriculture and Fisheries	14,760	
Pellerin, A		21,814
Health	6,949	
Social Services and Housing	14,865	
Pelletier, L		12,728
Social Services and Housing	12,728	
Pemberton & District Hospital Society		362,293
Health	362,293	
Pemberton & M Pemberton, W		20,246
Social Services and Housing	20,246	
Pemberton Valley Dyking District		195,719
Agriculture and Fisheries	195,719	
Pemberton, W		26,283
Social Services and Housing	26,283	
Pender Harbour & District Community Health Clinic		38,000
Health	38,000	
Pender Harbour & District Health Centre Society		12,540
Health	12,540	
Pender Harbour Golf Club Society		42,479
Lottery Fund	16,488	
Social Services and Housing	25,991	
Pender Island Golf & Country Club		20,376
Lottery Fund	20,376	
Pender Island Homemaker Service		132,161
Health	131,174	
Social Services and Housing	987	
Pendragon House		133,365
Social Services and Housing	133,365	
Pendrell Day Care Centre		41,335
Social Services and Housing	41,335	
Peninsula Community Association		300,626
Lottery Fund	6,919	
Social Services and Housing	273,319	
Solicitor General	20,388	
Peninsula Early Childhood Centre		10,736
Social Services and Housing	10,736	
Peninsula Home Support Services		579,489
Health	537,784	
Social Services and Housing	41,705	
Peninsula Recreation Commission		50,000
Lottery Fund	50,000	
Peninsula Substance Abuse Prevention Task Force		35,000
Labour and Consumer Services	35,000	
Pennock, V		21,399
Social Services and Housing	21,399	
Penny, I		11,440
Social Services and Housing	11,440	
Pentacare Day Care Society		36,350
Social Services and Housing	36,350	
Pentecostal Assemblies of Canada B C & Yukon District		46,184
Solicitor General	46,184	
Pentecostal Holiness Church of Western Conference		36,295
Solicitor General	36,295	
Penticton & District Community Arts Council		11,595
Lottery Fund	11,595	
Penticton & District Community Resources Society		1,097,148
Health	47,492	
Social Services and Housing	1,049,656	
Penticton & District Day Care Society		57,266
Social Services and Housing	57,266	
Penticton & District Jaycees		15,000
Lottery Fund	15,000	
Penticton & District Retirement Service		1,782,491
Health	1,751,952	
Lottery Fund	7,641	
Social Services and Housing	22,898	
Penticton & District Retirement Service Daycare		174,724
Health	174,724	
Penticton & District Society for the Mentally Handicapped		1,034,613
Lottery Fund	17,500	
Social Services and Housing	1,017,113	
Penticton 1990 Winter Games Society		30,462
Social Services and Housing	30,462	
Penticton Chamber of Commerce		33,918
Lottery Fund	1,004	
Provincial Secretary	2,000	
Regional and Economic Development	12,000	
Social Services and Housing	18,364	
Tourism	550	
Penticton Community Christian School Society		40,896
Education	40,896	
Penticton Early Childhood Education Society		10,000
Social Services and Housing	10,000	
Penticton Golf & Country Club		72,000
Lottery Fund	72,000	
Penticton Home Support Service		856,002
Health	725,356	
Social Services and Housing	130,646	
Penticton Hospital Society		26,556,913
Health	26,458,249	
Labour and Consumer Services	98,664	
Penticton Kinsmen Disability Resource Centre Society		43,698
Lottery Fund	43,698	
Penticton Minor Baseball Association		19,000
Lottery Fund	19,000	
Penticton Public Library		47,035
Municipal Affairs, Recreation and Culture	47,035	
Penticton Regional Hospital		61,895
Health	52,647	
Social Services and Housing	9,248	
Penticton Safety Village		22,003
Solicitor General	22,003	
Penticton School District 15		15,997,631
Education	15,994,576	
Lottery Fund	3,000	
Social Services and Housing	55	
Pentland Ltd, J A		174,498
Health	167,984	
Social Services and Housing	6,164	
Solicitor General	350	
People-In-Need Crisis Intervention Society of Vernon & District		37,498
Health	37,498	
Pepin, A		18,151
Health	18,151	
Pepple Enterprises		17,152
Social Services and Housing	17,152	
Perelco Management Ltd		65,643
Social Services and Housing	65,643	
Peripoli, R		42,000
Social Services and Housing	42,000	
Perry, B		46,432
Social Services and Housing	46,432	
Perry, H		12,433
Social Services and Housing	12,433	
Perry, M		47,724
Social Services and Housing	47,724	
Perzow, M		11,974
Social Services and Housing	11,974	
Pesek & M Pesek, J		15,098
Social Services and Housing	15,098	
Peter Pan Preschool		12,992
Social Services and Housing	12,992	
Peters, A, Mrs		19,932
Social Services and Housing	19,932	
Peters, C		24,409
Social Services and Housing	24,409	
Peters, S		53,505
Social Services and Housing	53,505	
Peters, V		15,389
Social Services and Housing	15,389	
Peterson, D		12,501
Agriculture and Fisheries	12,501	
Peterson, F A		44,123
Solicitor General	44,123	
Peterson, J		24,907
Social Services and Housing	24,907	
Petraschuk, R		12,992
Social Services and Housing	12,992	
Pfeiffer, H		36,956
Social Services and Housing	36,956	
Pfitzner, M		30,132
Social Services and Housing	30,132	
Pharmacare		198,909,129
Health	198,909,129	
Pharmasave		19,011
Social Services and Housing	19,011	
Pharmasave 181		19,953
Health	12,238	

	Ministry $	Total $
Social Services and Housing	7,715	
Pharmasave 225		205,172
Health	204,402	
Social Services and Housing	770	
Phelps, C		29,121
Labour and Consumer Services	6,101	
Solicitor General	23,020	
Philips Manufacturing Ltd		22,212
Social Services and Housing	22,212	
Phillips & E Phillips, L		14,053
Social Services and Housing	14,053	
Phillips & N Lax, E		18,711
Social Services and Housing	18,711	
Phillips, N W		53,464
Health	53,464	
Phoenix Catering Ltd		12,443
Social Services and Housing	12,443	
Phoenix Centre		53,000
Health	53,000	
Phoenix Transition Hostel		162,506
Labour and Consumer Services	12,450	
Social Services and Housing	142,927	
Solicitor General	7,129	
Physical Medicine Research Foundation		19,834
Lottery Fund	19,834	
Picken, S		128,288
Social Services and Housing	128,288	
Pilkey, F, Mrs		12,910
Social Services and Housing	12,910	
Pilling & E Pilling, K		21,150
Social Services and Housing	21,150	
Pinard & J Ekering, D		26,238
Social Services and Housing	26,238	
Pine Acres Intermediate Care Lodge		20,000
Health	20,000	
Pine Lodge		25,965
Social Services and Housing	25,965	
Pioneer House		533,576
Health	356,355	
Social Services and Housing	177,221	
Pioneer Lodge		342,327
Social Services and Housing	342,327	
Pioneer Villa		920,846
Health	912,461	
Social Services and Housing	8,385	
Pioneer Vineyards Ltd		15,799
Agriculture and Fisheries	15,799	
Piper & J Royston, M		17,750
Social Services and Housing	17,750	
Piping Industry Apprenticeship Board		349,843
Advanced Education, Training and Technology	349,843	
Pitt Meadows Athletic Association		50,731
Lottery Fund	50,731	
Plamondon, H		67,729
Social Services and Housing	67,729	
Platz, L		72,224
Social Services and Housing	72,224	
Plavcic, N		17,586
Social Services and Housing	17,586	
Playhouse Theatre Co		255,338
Lottery Fund	255,338	
Playhouse Theatre School, The		13,500
Lottery Fund	13,500	
Playhouse, The		24,152
Social Services and Housing	24,152	
Playland Day Care Centre		67,500
Social Services and Housing	67,500	
Pleasant Acres		194,232
Social Services and Housing	194,232	
Pleasant Meadows Lodge (1987) Ltd		543,740
Health	543,740	
Pleasant View Housing Society		1,402,511
Health	1,390,821	
Social Services and Housing	11,690	
Pleasant View Housing Society 1980-ADC		16,417
Health	16,417	
Plut, M		29,090
Agriculture and Fisheries	29,090	
Podaima, C		14,680
Agriculture and Fisheries	14,680	
Poggemoeller, E		60,483
Agriculture and Fisheries	60,483	
Point & G Point, R		23,527
Social Services and Housing	23,527	
Point Grey Holdings Ltd		146,132
Agriculture and Fisheries	146,132	
Point Grey Lodge Rest Home		102,839
Health	102,839	
Poirier, G		16,742
Social Services and Housing	16,742	
Poitras & L Poitras, B		11,330
Social Services and Housing	11,330	
Poitras & P Poitras, R		11,240
Social Services and Housing	11,240	
Polaris Employment Service Society		32,475
Social Services and Housing	32,475	
Pole Inc, C L, Dr		30,816
Health	30,816	
Polehoyke, P		15,310
Health	15,310	
Pomeroy, B		24,426
Social Services and Housing	24,426	
Ponderosa Adult Day Care		171,933
Health	171,933	
Ponderosa Lodge		3,591,077
Health	3,537,765	
Social Services and Housing	53,312	
Ponderosa Lodge Ltd		102,881
Social Services and Housing	102,881	
Ponsioen, E		30,446
Social Services and Housing	30,446	
Pooh Corner Daycare Society		38,695
Social Services and Housing	38,695	
Poore, M		11,365
Lottery Fund	11,365	
Port Alberni & Area Volunteer Society		25,539
Social Services and Housing	25,539	
Port Alberni Association for Children With Development Disabilities		37,250
Health	36,575	
Social Services and Housing	675	
Port Alberni Drug & Alcohol Counselling Service Society		215,203
Labour and Consumer Services	215,203	
Port Alberni Family Guidance Association		84,716
Health	4,722	
Social Services and Housing	79,994	
Port Alberni Friendship Centre		37,225
Native Affairs	22,000	
Social Services and Housing	15,225	
Port Alberni Friendship Lodge Society		90,470
Social Services and Housing	90,470	
Port Alberni Home Support Association		1,236,725
Health	844,007	
Social Services and Housing	392,718	
Port Alberni Lifeline Society		10,265
Lottery Fund	729	
Solicitor General	9,536	
Port Alberni Optical Ltd		16,355
Social Services and Housing	16,355	
Port Alberni Womens Resources Society		117,689
Social Services and Housing	117,689	
Port Alice Hospital Society		592,151
Health	592,151	
Port Coquitlam & District Hunting & Fishing Club		18,100
Lottery Fund	18,100	
Port Coquitlam Area Women's Centre Society		142,035
Attorney General	1,680	
Health	9,400	
Social Services and Housing	130,955	
Port Coquitlam Daycare		32,298
Social Services and Housing	32,298	
Port Hardy Heritage Society		25,799
Social Services and Housing	25,799	
Port Hardy Hospital Society		1,926,406
Health	1,926,406	
Port Mann Topsoil		137,668
Social Services and Housing	137,668	
Port McNeill & District Hospital Society		1,143,558
Health	1,143,558	
Port Moody Heritage Society		65,872
Social Services and Housing	65,872	
Portage Out of School Care		52,394
Social Services and Housing	52,394	
Portal Players Dramatic Society		32,303
Lottery Fund	18,500	
Social Services and Housing	13,803	
Post Secondary Scholarships & Awards		1,550,926
Advanced Education, Training and Technology	35,000	
Education	1,515,926	
Post Secondary Scholarships & Awards		45,000
Advanced Education, Training and Technology	45,000	
Potrie, H		154,607
Social Services and Housing	154,607	
Potts, N		10,908
Social Services and Housing	10,908	
Pouce Coupe & District Museum & Historical Society		22,638
Lottery Fund	3,976	
Social Services and Housing	18,662	
Pouce Coupe Community Hospital Society		2,104,901
Health	2,077,053	

	Ministry $	Total $
Social Services and Housing	27,848	
Pouce Coupe Earth Station Society		16,600
Lottery Fund	16,600	
Pouce Coupe Museum & Historical Society		11,528
Lottery Fund	2,075	
Social Services and Housing	9,453	
Pouce Day Care, Tom		10,499
Social Services and Housing	10,499	
Poulin, P		29,364
Social Services and Housing	29,364	
Poustie, L		31,388
Social Services and Housing	31,388	
Powell & D Powell, H		18,220
Agriculture and Fisheries	18,220	
Powell Place		34,968
Social Services and Housing	34,968	
Powell River & District Home Support Society		687,620
Health	660,657	
Social Services and Housing	26,963	
Powell River Academy of Music		14,541
Lottery Fund	14,541	
Powell River Association for Community Living		12,781
Health	12,781	
Powell River Association for the Mentally Handicapped		844,281
Health	286,053	
Social Services and Housing	558,228	
Powell River Chamber of Commerce		12,600
Lottery Fund	3,100	
Regional and Economic Development	9,500	
Powell River Citizen Advocacy Society		224,571
Social Services and Housing	224,571	
Powell River Civil Liberties Society		129,269
Attorney General	40,471	
Social Services and Housing	88,798	
Powell River Community Services Association		259,258
Health	2,885	
Social Services and Housing	256,193	
Solicitor General	180	
Powell River District Public Library Association		42,964
Municipal Affairs, Recreation and Culture	42,964	
Powell River Employment Program Society		109,250
Health	101,018	
Lottery Fund	4,432	
Social Services and Housing	3,800	
Powell River General Hospital		14,955
Social Services and Housing	14,955	
Powell River Golf Club		548,970
Lottery Fund	400,000	
Social Services and Housing	148,970	
Powell River Hospital Society		8,929,566
Health	8,929,566	
Powell River Kids Place Daycare Centre		19,635
Social Services and Housing	19,635	
Powell River Model Community Project for Persons with Disabilities Society		63,689
Parks	3,000	
Social Services and Housing	60,689	
Powell River New Life Society		90,498
Labour and Consumer Services	90,498	
Powell River Regional Hospital District		41,012
Health	41,012	
Powell River School District 47		12,521,230
Education	12,508,804	
Lottery Fund	900	
Social Services and Housing	11,526	
Powell, C R		26,913
Social Services and Housing	26,913	
Power, D		28,813
Social Services and Housing	28,813	
Powers & J Pardy, D		30,911
Social Services and Housing	30,911	
Pratt, A		24,364
Social Services and Housing	24,364	
Pratt, J		10,092
Solicitor General	10,092	
Precision Optical		12,542
Social Services and Housing	12,542	
Preena, M		17,778
Social Services and Housing	17,778	
Premack, D		13,605
Social Services and Housing	13,605	
Presbyterian Church in Canada		52,307
Solicitor General	52,307	
Prescription Optical Co		19,146
Social Services and Housing	19,146	
Presentation House Cultural Society		40,000
Municipal Affairs, Recreation and Culture	40,000	
Presley, F		19,041
Social Services and Housing	19,041	
Preston of Canada Ltd, J A		13,179

	Ministry $	Total $
Health	862	
Social Services and Housing	12,317	
Pribula, V		13,122
Social Services and Housing	13,122	
Price, S		47,382
Social Services and Housing	47,382	
Price, W E, Dr		12,554
Health	12,381	
Social Services and Housing	173	
Prichard, J M, Dr		11,207
Social Services and Housing	11,207	
Priest, V, Dr		74,609
Health	74,609	
Prieto, H		19,260
Social Services and Housing	19,260	
Prima Enterprises Ltd		2,272,328
Social Services and Housing	2,272,328	
Prime Optical		11,741
Social Services and Housing	11,741	
Primeau, M		18,150
Social Services and Housing	18,150	
Primeau, T		75,305
Social Services and Housing	75,305	
Prince George & District Community Arts Council		14,320
Lottery Fund	14,320	
Prince George & District Home Support Service Society		848,179
Health	362,884	
Social Services and Housing	485,295	
Prince George & District Hospital Society		44,212,856
Health	43,242,413	
Labour and Consumer Services	970,443	
Prince George Activator Society		300,070
Labour and Consumer Services	36,000	
Solicitor General	264,070	
Prince George Addiction Foundation		271,613
Labour and Consumer Services	271,613	
Prince George Agricultural & Industrial Association		11,000
Agriculture and Fisheries	11,000	
Prince George Art Gallery Association		20,375
Municipal Affairs, Recreation and Culture	20,375	
Prince George Babe Ruth Baseball		47,952
Lottery Fund	47,952	
Prince George Brain Injured Group Society		10,013
Health	10,013	
Prince George Chamber of Commerce		11,000
Regional and Economic Development	11,000	
Prince George Crisis Intervention Society		90,965
Health	87,000	
Lottery Fund	3,833	
Social Services and Housing	132	
Prince George Golf & Curling Club		35,898
Lottery Fund	31,660	
Social Services and Housing	4,238	
Prince George Mens Slo-Pitch Association		18,983
Lottery Fund	17,983	
Provincial Secretary	1,000	
Prince George Native Friendship Centre		239,527
Health	20,000	
Labour and Consumer Services	48,516	
Native Affairs	27,000	
Social Services and Housing	133,594	
Solicitor General	10,417	
Prince George Phoenix Transition Home Society		11,589
Solicitor General	11,589	
Prince George Promotion Society		10,096
Social Services and Housing	10,096	
Prince George Public Library		172,683
Lottery Fund	10,000	
Municipal Affairs, Recreation and Culture	162,683	
Prince George Railway Museum		163,047
Lottery Fund	130,400	
Social Services and Housing	32,647	
Prince George Receiving Home Society		686,418
Health	103,830	
Social Services and Housing	451,913	
Solicitor General	130,675	
Prince George Region Development Corp		70,000
Regional and Economic Development	70,000	
Prince George Regional Hospital		153,600
Health	476	
Labour and Consumer Services	79,675	
Social Services and Housing	70,072	
Solicitor General	3,377	
Prince George School District 57		74,428,518
Advanced Education, Training and Technology	1,000	
Education	74,233,770	
Lottery Fund	2,750	
Social Services and Housing	161,324	
Solicitor General	29,674	
Prince George Senior Citizens Home Society		1,502,376

	Ministry $	Total $
Health	1,501,747	
Social Services and Housing	629	
Prince George Symphony Orchestra		13,750
Lottery Fund	13,750	
Prince Optical Ltd		16,085
Social Services and Housing	14,094	
Solicitor General	1,991	
Prince Rupert Association for the Mentally Handicapped		43,277
Social Services and Housing	43,277	
Prince Rupert Community Enrichment Society		15,395
Health	15,395	
Prince Rupert Community Enrichment Society		163,313
Health	5,000	
Lottery Fund	5,556	
Social Services and Housing	152,757	
Prince Rupert Home Support Association		162,380
Health	159,473	
Social Services and Housing	2,907	
Prince Rupert Kids on Street Society		65,280
Social Services and Housing	55,680	
Solicitor General	9,600	
Prince Rupert Public Library		29,066
Municipal Affairs, Recreation and Culture	29,066	
Prince Rupert Regional Hospital		11,631
Health	584	
Social Services and Housing	11,047	
Prince Rupert Regional Hospital Association		9,598,168
Health	9,598,168	
Prince Rupert School District 52		15,968,765
Education	15,947,121	
Lottery Fund	3,000	
Solicitor General	18,644	
Prince Rupert Transition House Society		138,445
Social Services and Housing	138,445	
Prince Rupert Youth Enrichment Society		76,062
Social Services and Housing	76,062	
Prince, V		24,920
Social Services and Housing	24,920	
Princeton & District Community Services Society		317,603
Health	85,686	
Lottery Fund	21,709	
Social Services and Housing	210,208	
Princeton & District Multi-Purpose Arena		13,621
Lottery Fund	13,621	
Princeton Child Care Services		56,671
Social Services and Housing	56,671	
Princeton Drug & Alcohol Counselling Society		61,045
Labour and Consumer Services	61,045	
Princeton Golf Club		80,000
Lottery Fund	80,000	
Princeton Hospital Society		2,042,947
Health	2,042,947	
Princeton Long Term Care Society		388,009
Health	388,009	
Princeton School District 17		4,222,315
Education	4,191,535	
Lottery Fund	1,800	
Social Services and Housing	28,980	
Princeton Senior Citizens		20,767
Lottery Fund	20,767	
Pringle, L		19,140
Social Services and Housing	19,140	
Prinz, S		10,706
Solicitor General	10,706	
Prior & H Smith, H		19,382
Social Services and Housing	19,382	
Pro-Active Resources Management Corp		623,871
Social Services and Housing	623,871	
Proactive Community Services Society		709,175
Social Services and Housing	709,175	
Probert, A E		22,412
Social Services and Housing	22,412	
Prochnau, H		44,321
Health	44,321	
Professional Counselling Resources		16,667
Social Services and Housing	16,667	
Professional Native Women's Association		16,900
Labour and Consumer Services	4,900	
Social Services and Housing	12,000	
Project 92		232,000
Lottery Fund	232,000	
Project Adamant Society		58,115
Social Services and Housing	40,567	
Solicitor General	17,548	
Prokofiev Centennial Festival Society		60,000
Lottery Fund	60,000	
Promontory Place		91,188
Social Services and Housing	91,188	
Prompt Printers Ltd		10,350
Social Services and Housing	10,350	
Prospectors Assistance		355,400
Energy, Mines and Petroleum Resources	355,400	
Protocol Grants		56,477
Provincial Secretary	56,477	
Province of B C Public Trustee		244,501
Social Services and Housing	244,501	
Provincial Capital Commission		710,000
Municipal Affairs, Recreation and Culture	710,000	
Provincial Mine Rescue Account		18,000
Energy, Mines and Petroleum Resources	18,000	
Provincial Treasurer of Alberta		15,703
Advanced Education, Training and Technology	15,633	
Social Services and Housing	70	
Prpich, D		39,203
Agriculture and Fisheries	39,203	
Pruden, B		14,045
Health	14,045	
Pryce, J		15,240
Social Services and Housing	15,240	
Pryce, S		33,948
Health	11,851	
Social Services and Housing	22,097	
Prytula & G Prytula, W		21,315
Social Services and Housing	21,315	
Public Legal Education Society		54,252
Attorney General	54,252	
Puddle Duck Childrens Centre		32,305
Social Services and Housing	32,305	
Puddleduck Preschool, J		36,360
Social Services and Housing	36,360	
Pudsey, W		52,305
Social Services and Housing	52,305	
Pulham & L Pulham, B		11,683
Social Services and Housing	11,683	
Pumpkin Patch Day Nursery		15,077
Social Services and Housing	15,077	
Punzalan Special Care Home		45,336
Social Services and Housing	45,336	
Purcell Concert Society		20,100
Lottery Fund	20,100	
Purchasing Commission Warehouse		215,607
Health	181,340	
Social Services and Housing	18,587	
Solicitor General	15,680	
Puss in Boots Day Care		35,056
Social Services and Housing	35,056	
Pynelogs		295,982
Social Services and Housing	295,982	
Quadra Island Recreation Society		15,568
Lottery Fund	12,668	
Municipal Affairs, Recreation and Culture	2,900	
Quadra Travel (1976)		12,912
Social Services and Housing	12,912	
Qualicum School District 69		13,446,668
Education	13,434,506	
Lottery Fund	3,000	
Social Services and Housing	9,162	
Quan, J L, Dr		70,427
Health	70,427	
Quarless, G		61,373
Solicitor General	61,373	
Quashie, N		21,937
Social Services and Housing	21,937	
Quatsino Band Council		44,270
Education	22,667	
Lottery Fund	21,603	
Queen Charlotte City Community Club		19,254
Lottery Fund	18,854	
Municipal Affairs, Recreation and Culture	400	
Queen Charlotte Island Homemaker Services		103,916
Health	90,430	
Social Services and Housing	13,486	
Queen Charlotte Island Regional Health & Human Resources Council		12,737
Social Services and Housing	11,058	
Solicitor General	1,679	
Queen Charlotte Islands Cultural & Natural Heritage Society		14,438
Social Services and Housing	14,438	
Queen Charlotte Islands General Hospital		43,314
Health	39,969	
Social Services and Housing	3,345	
Queen Charlotte Islands Health Care Society		837,911
Health	636,874	
Labour and Consumer Services	157,178	
Social Services and Housing	38,762	
Solicitor General	5,097	
Queen Charlotte Islands Hospital Society		1,637,568
Health	1,637,568	
Queen Charlotte Islands Museum		27,168
Lottery Fund	6,668	

	Ministry $	Total $
Municipal Affairs, Recreation and Culture	20,500	
Queen Charlotte School District 50		6,391,702
Education	6,391,702	
Queen Margarets School		210,591
Education	210,591	
Queen Mary Community School Association		12,982
Social Services and Housing	7,160	
Solicitor General	5,822	
Queen Mary Out of School Daycare		37,929
Social Services and Housing	37,929	
Queen Victoria Hospital		133,843
Health	127,106	
Social Services and Housing	6,737	
Queen's Park Day Health Program		115,328
Health	115,328	
Queen's Park-Fellburn Hospitals Foundation		13,205
Lottery Fund	13,205	
Queen, L R, Dr		25,383
Social Services and Housing	25,383	
Queens Avenue Day Care Society		62,849
Social Services and Housing	62,849	
Queens Avenue Daycare		74,769
Social Services and Housing	74,769	
Queens Park Hospital		163,832
Social Services and Housing	163,832	
Queenswood Montessori Society		21,662
Education	21,662	
Querin, J		15,461
Agriculture and Fisheries	15,461	
Quesnel & District Association for the Mentally Handicapped		130,936
Lottery Fund	601	
Social Services and Housing	130,335	
Quesnel & District Chamber of Commerce		12,380
Lottery Fund	2,380	
Regional and Economic Development	10,000	
Quesnel & District Child Development Centre Association		331,258
Education	2,925	
Health	101,739	
Lottery Fund	9,875	
Social Services and Housing	216,719	
Quesnel & District Day Care Society		13,548
Social Services and Housing	13,548	
Quesnel & District Homemakers Society		30,460
Health	4,755	
Social Services and Housing	25,705	
Quesnel Alcohol & Drug Abuse Association		133,302
Labour and Consumer Services	133,302	
Quesnel Association for the Mentally Retarded		12,441
Social Services and Housing	12,441	
Quesnel Contact Line & Centre		220,291
Health	112,265	
Social Services and Housing	108,026	
Quesnel Heritage Advisory Committee		16,567
Lottery Fund	16,567	
Quesnel Homemakers Service		547,776
Health	546,517	
Social Services and Housing	1,259	
Quesnel Pharmacy		10,359
Health	2,202	
Social Services and Housing	8,157	
Quesnel School District 28		21,685,545
Advanced Education, Training and Technology	1,200	
Education	21,620,693	
Lottery Fund	3,000	
Social Services and Housing	60,652	
Quesnel Tillicum Society		104,734
Labour and Consumer Services	41,285	
Native Affairs	16,500	
Social Services and Housing	46,949	
Quesnel Womens Resources Centre Society		21,142
Social Services and Housing	21,142	
Quesnel Youth Alternatives Society		76,265
Health	57,698	
Social Services and Housing	18,567	
Quesnelle, R		27,289
Health	13,352	
Social Services and Housing	13,937	
Quilman Home		11,203
Health	11,203	
Quilman, C		14,521
Social Services and Housing	14,521	
R & F Youth Services Ltd		16,469
Social Services and Housing	16,469	
Radick, D		44,506
Social Services and Housing	44,506	
Radium Community Association		10,433
Social Services and Housing	10,433	
Raes Family Day Care		12,823
Social Services and Housing	12,823	

	Ministry $	Total $
Rail & M Evans, R		147,542
Social Services and Housing	147,542	
Rainbow Care Centre Inc		454,733
Social Services and Housing	454,733	
Rainbow Child Care Center		60,478
Social Services and Housing	60,478	
Rainbow Country Daycare Society		54,745
Social Services and Housing	54,745	
Rainbow Day Care-Osoyoos		20,556
Social Services and Housing	20,556	
Rainbow Family Daycare-New Westminster		17,595
Social Services and Housing	17,595	
Rainbow Fun Daycare Centre		15,550
Social Services and Housing	15,550	
Rainbow Hostel		26,198
Health	26,198	
Rainbow House Childrens Services Society		101,945
Social Services and Housing	101,945	
Rainbow Manor		41,761
Health	22,068	
Social Services and Housing	19,693	
Rainbow Optical Showcase Ltd		13,980
Social Services and Housing	13,980	
Rainbow Ridge Special Care Home Ltd		226,030
Health	226,030	
Rainbow Two Daycare		30,525
Social Services and Housing	30,525	
Rainbow's End Services Ltd		11,261
Social Services and Housing	11,261	
Raith, R		22,220
Agriculture and Fisheries	22,220	
Ralph, G		14,898
Agriculture and Fisheries	14,898	
Ramaradhye Group Home		90,417
Social Services and Housing	90,417	
Ramsay, I		15,613
Social Services and Housing	15,613	
Ranch At Lone Butte, The		40,149
Health	10,800	
Social Services and Housing	29,349	
Randall, B		84,945
Social Services and Housing	84,945	
Randerson, F		18,135
Health	18,135	
Ranger Scooter		47,945
Social Services and Housing	47,945	
Ranger, V, Mrs		23,961
Social Services and Housing	23,961	
Rapps, B		13,571
Social Services and Housing	13,571	
Rash, M		26,847
Health	20,089	
Social Services and Housing	6,758	
Raspberry Lodge (1978) Ltd		669,473
Health	666,425	
Social Services and Housing	3,048	
Ratzlaff & T Ratzlaff, J		47,028
Social Services and Housing	47,028	
Rauhala, C H		14,117
Health	6,714	
Social Services and Housing	7,403	
Raven Alternative Ltd		54,162
Health	54,162	
Ray Cam Out of School Care		29,588
Social Services and Housing	29,588	
Ray, D		38,163
Solicitor General	38,163	
Ray-Cam Cooperative Association		113,115
Social Services and Housing	113,115	
Raymond Salons Ltd		28,524
Advanced Education, Training and Technology	27,755	
Social Services and Housing	769	
Reach Centre Association		50,070
Lottery Fund	50,000	
Social Services and Housing	70	
Reach Community Health Centre		284,352
Health	274,054	
Lottery Fund	10,000	
Social Services and Housing	298	
Real Superstore, The		12,306
Social Services and Housing	12,306	
Reason, M		26,140
Social Services and Housing	26,140	
Receiver General For Canada		110,244,152
Advanced Education, Training and Technology	37,194	
Agriculture and Fisheries	5,429,534	
Education	180,863	
Energy, Mines and Petroleum Resources	271,732	
Environment	26,500	
Finance and Corporate Relations	578	

	Ministry $	Total $
Health	700,693	
International Business and Immigration	18,770	
Lottery Fund	1,500	
Municipal Affairs, Recreation and Culture	15,000	
Provincial Secretary	255,446	
Regional and Economic Development	877,362	
Social Services and Housing	3,026,261	
Solicitor General	99,402,719	
Reciprocal Agreement Recoverable - B C Hospitals		30,224,958
Health	30,224,958	
Reciprocal Agreement - Out of Province Hospitals		33,305,975
Health	33,305,308	
Social Services and Housing	667	
Reconnect Program		52,336
Social Services and Housing	52,336	
Recreation Facilities Association of B C		13,500
Lottery Fund	13,500	
Recreational Canoeing Association of B C		11,000
Lottery Fund	11,000	
Recycling Council of B C Society		24,000
Environment	24,000	
Red Rock Community Association		22,500
Lottery Fund	22,100	
Municipal Affairs, Recreation and Culture	400	
Redekopp & D Redekopp, S		38,642
Social Services and Housing	38,642	
Redstone Communications Society		30,000
Lottery Fund	30,000	
Reebye, P, Dr		73,759
Health	73,759	
Reeves, C		24,102
Social Services and Housing	24,102	
Regan, C		16,899
Social Services and Housing	16,899	
Regency Medical Supplies		109,478
Health	1,901	
Social Services and Housing	107,577	
Regency Prescriptions		16,898
Social Services and Housing	16,898	
Regency Prescriptions 5		11,174
Social Services and Housing	11,174	
Regent College		210,000
Advanced Education, Training and Technology	210,000	
Regional Council of Foster Parent Association		12,250
Social Services and Housing	12,250	
Regional District of Alberni-Clayoquot		269,286
Agriculture and Fisheries	17,000	
Attorney General	16,500	
Lottery Fund	6,541	
Municipal Affairs, Recreation and Culture	174,409	
Regional and Economic Development	54,836	
Regional District of Bulkley-Nechako		424,541
Agriculture and Fisheries	15,000	
Lottery Fund	234,167	
Municipal Affairs, Recreation and Culture	148,090	
Regional and Economic Development	10,768	
Solicitor General	16,516	
Regional District of Cariboo		2,005,652
Agriculture and Fisheries	20,000	
Municipal Affairs, Recreation and Culture	1,736,652	
Transportation and Highways	249,000	
Regional District of Central Coast		103,393
Municipal Affairs, Recreation and Culture	96,345	
Social Services and Housing	4,048	
Solicitor General	3,000	
Regional District of Central Fraser Valley		388,271
Agriculture and Fisheries	4,000	
Municipal Affairs, Recreation and Culture	380,000	
Solicitor General	4,271	
Regional District of Central Kootenay		446,036
Lottery Fund	44,861	
Municipal Affairs, Recreation and Culture	399,500	
Social Services and Housing	1,675	
Regional District of Central Okanagan		301,123
Attorney General	11,670	
Municipal Affairs, Recreation and Culture	252,905	
Regional and Economic Development	36,548	
Regional District of Columbia-Shuswap		761,800
Agriculture and Fisheries	15,000	
Environment	266,875	
Lottery Fund	322,779	
Municipal Affairs, Recreation and Culture	142,942	
Social Services and Housing	1,204	
Transportation and Highways	13,000	
Regional District of Comox-Strathcona		585,904
Agriculture and Fisheries	12,033	
Municipal Affairs, Recreation and Culture	566,036	
Social Services and Housing	1,218	
Solicitor General	6,617	
Regional District of Cowichan Valley		283,846
Lottery Fund	44,116	
Municipal Affairs, Recreation and Culture	239,282	
Social Services and Housing	448	
Regional District of Dewdney-Alouette		783,652
Agriculture and Fisheries	152,402	
Municipal Affairs, Recreation and Culture	631,250	
Regional District of East Kootenay		807,975
Lottery Fund	6,118	
Municipal Affairs, Recreation and Culture	801,857	
Regional District of Fort Nelson-Liard		102,697
Municipal Affairs, Recreation and Culture	102,697	
Regional District of Fraser-Cheam		442,579
Municipal Affairs, Recreation and Culture	328,257	
Regional and Economic Development	57,734	
Solicitor General	56,588	
Regional District of Fraser-Fort George		161,384
Agriculture and Fisheries	22,000	
Lottery Fund	13,560	
Municipal Affairs, Recreation and Culture	125,824	
Regional District of Greater Vancouver		612,694
Environment	475,000	
Municipal Affairs, Recreation and Culture	137,694	
Regional District of Kitimat-Stikine		422,146
Lottery Fund	9,383	
Municipal Affairs, Recreation and Culture	409,531	
Social Services and Housing	3,232	
Regional District of Kootenay-Boundary		350,177
Agriculture and Fisheries	25,000	
Attorney General	10,000	
Environment	34,997	
Lottery Fund	2,200	
Municipal Affairs, Recreation and Culture	194,837	
Regional and Economic Development	60,091	
Social Services and Housing	4,765	
Transportation and Highways	18,287	
Regional District of Mount Waddington		405,041
Lottery Fund	19,283	
Municipal Affairs, Recreation and Culture	320,758	
Regional and Economic Development	52,500	
Transportation and Highways	12,500	
Regional District of Nanaimo		648,029
Lottery Fund	255,533	
Municipal Affairs, Recreation and Culture	371,681	
Social Services and Housing	20,815	
Regional District of North Okanagan		250,317
Agriculture and Fisheries	24,387	
Lottery Fund	117,116	
Municipal Affairs, Recreation and Culture	94,250	
Solicitor General	14,564	
Regional District of Okanagan- Similkameen		277,724
Agriculture and Fisheries	30,000	
Municipal Affairs, Recreation and Culture	247,724	
Regional District of Peace River		1,003,317
Agriculture and Fisheries	101,147	
Lottery Fund	744,224	
Municipal Affairs, Recreation and Culture	157,946	
Regional District of Powell River		80,500
Municipal Affairs, Recreation and Culture	80,500	
Regional District of Skeena-Queen Charlotte		1,041,981
Municipal Affairs, Recreation and Culture	682,915	
Solicitor General	59,066	
Transportation and Highways	300,000	
Regional District of Squamish-Lillooet		152,584
Municipal Affairs, Recreation and Culture	152,584	
Regional District of Sunshine Coast		944,390
Lottery Fund	26,808	
Municipal Affairs, Recreation and Culture	911,532	
Solicitor General	6,050	
Regional District of Thompson-Nicola		153,458
Agriculture and Fisheries	35,000	
Municipal Affairs, Recreation and Culture	118,458	
Registered Nurses Association of B C		54,200
Health	54,200	
Rehabilitation & Counselling Services		311,021
Social Services and Housing	311,021	
Reid Collins & Associates Ltd		25,000
Regional and Economic Development	25,000	
Reid Ltd, William		10,000
Lottery Fund	5,000	
Native Affairs	5,000	
Reid, B		26,202
Social Services and Housing	26,202	
Reilly, G		11,427
Health	11,427	
Reimer, V		26,448
Social Services and Housing	26,448	
Reitsma, W		28,212
Social Services and Housing	28,212	
Rejoice Christian School Society		134,192
Education	134,192	

	Ministry $	Total $
Relevant Schools Society		272,405
Education	272,405	
Remedios Family Daycare		11,514
Social Services and Housing	11,514	
Rempel, A		10,872
Social Services and Housing	10,872	
Renaerts, M		10,145
Social Services and Housing	10,145	
Renfrew Day Care Centre		65,321
Social Services and Housing	65,321	
Renfrew-Collingwood Seniors & Handicapped Day Centre		74,830
Health	74,830	
Renold Family Care Home, Joan		11,450
Health	11,450	
Resource Industries Technology Centre		30,000
Advanced Education, Training and Technology	30,000	
Rest Haven Lodge		1,299,034
Health	1,299,034	
Reutgen, L		22,389
Social Services and Housing	22,389	
Revelstoke Alcohol & Drug Association		130,142
Health	31,142	
Labour and Consumer Services	99,000	
Revelstoke Association for Handicapped Citizens		260,876
Social Services and Housing	260,876	
Revelstoke Chamber of Commerce		10,600
Lottery Fund	3,100	
Regional and Economic Development	7,500	
Revelstoke District Health Society		2,919,980
Health	2,919,980	
Revelstoke Family & Youth Resources Society		189,383
Social Services and Housing	189,383	
Revelstoke Golf Club		17,088
Lottery Fund	14,817	
Social Services and Housing	2,271	
Revelstoke Homemakers Services		192,630
Health	176,381	
Social Services and Housing	16,249	
Revelstoke School District 19		6,913,998
Education	6,855,998	
Health	55,000	
Lottery Fund	3,000	
Revelstoke Ski Club		10,736
Lottery Fund	10,736	
Reynolds & D Phillips, C		79,286
Social Services and Housing	79,286	
Reynolds, P J		18,344
Health	18,344	
Reznick, E		13,325
Health	13,325	
Richardson, G		24,394
Social Services and Housing	24,394	
Richmay Farms Inc		15,941
Agriculture and Fisheries	15,941	
Richmond Alcohol & Drug Abuse Team Society		371,500
Labour and Consumer Services	371,500	
Richmond Art Gallery		24,783
Municipal Affairs, Recreation and Culture	14,000	
Social Services and Housing	10,783	
Richmond Bethel Daycare Centre		11,536
Social Services and Housing	11,536	
Richmond Chamber of Commerce		11,500
Regional and Economic Development	11,500	
Richmond Child Day Care Centre		78,556
Social Services and Housing	78,556	
Richmond Christian School Association		606,829
Education	606,494	
Lottery Fund	335	
Richmond Family Place Society		90,546
Lottery Fund	18,189	
Social Services and Housing	72,357	
Richmond Games For the Disabled		50,000
Lottery Fund	50,000	
Richmond General Hospital		26,178
Social Services and Housing	26,178	
Richmond Girls Softball Association		25,296
Lottery Fund	25,296	
Richmond Hospital Society		29,184,937
Health	29,184,937	
Richmond House		24,761
Social Services and Housing	24,761	
Richmond Intermediate Care Society -Rosewood Adult Day Care		70,251
Health	70,251	
Richmond Intermediate Care Society -Rosewood Manor		2,360,552
Health	2,357,037	
Social Services and Housing	3,515	
Richmond Kinsmen Home Support Society		1,473,955
Health	1,350,286	
Social Services and Housing	123,669	
Richmond Lions Long Term Care Society		21,947
Lottery Fund	21,947	
Richmond Lions Manor		2,159,416
Health	2,133,674	
Social Services and Housing	25,742	
Richmond Manor		81,232
Health	52,305	
Social Services and Housing	28,927	
Richmond Mother & Child Society		37,182
Social Services and Housing	37,182	
Richmond Museum & Archives		20,000
Municipal Affairs, Recreation and Culture	20,000	
Richmond Public Library		22,698
Lottery Fund	1,000	
Municipal Affairs, Recreation and Culture	21,698	
Richmond Savings Credit Union		21,303
Advanced Education, Training and Technology	21,303	
Richmond School District 38		47,163,812
Advanced Education, Training and Technology	1,250	
Education	47,136,304	
Health	4,356	
Lottery Fund	3,000	
Social Services and Housing	18,902	
Richmond Society For Special People		987,100
Social Services and Housing	987,100	
Richmond Winter Club		200,000
Lottery Fund	200,000	
Richmond Youth Service Agency		275,862
Social Services and Housing	275,862	
Richter, D		139,423
Social Services and Housing	139,423	
Richter, T		23,694
Social Services and Housing	23,694	
Riddle & F Riddle, M		22,900
Social Services and Housing	22,900	
Ridge Canoe & Kayak Club		28,409
Lottery Fund	28,409	
Ridge Meadows Association for Mentally Handicapped Persons, The		1,526,837
Social Services and Housing	1,525,637	
Solicitor General	1,200	
Ridge Meadows Recycling Society		92,723
Social Services and Housing	92,723	
Ridge-Meadows Home Support Service Society		1,108,379
Health	1,108,223	
Social Services and Housing	156	
Ridge/Meadows Prevention Task Force		12,965
Labour and Consumer Services	12,965	
Ridgeway Day Care Center		56,597
Social Services and Housing	56,597	
Ridley, C K, Dr		23,703
Health	23,703	
Riera & J McKelvey, C		18,581
Social Services and Housing	18,581	
Right Side of Music Ltd		13,581
Social Services and Housing	13,581	
Riley Park Community Association		10,337
Social Services and Housing	10,337	
Rimstad, B		17,790
Social Services and Housing	17,790	
Rinos Italian Shoes & Boots Ltd		10,790
Social Services and Housing	10,790	
Ripley, T		10,000
Social Services and Housing	10,000	
Risbey, P		45,356
Social Services and Housing	45,356	
Risling & C Risling, L		96,618
Social Services and Housing	96,618	
Riste, M		14,772
Social Services and Housing	14,772	
Ritenburg, D		11,344
Health	11,245	
Social Services and Housing	99	
River Action Corps, The		30,000
Labour and Consumer Services	30,000	
Riverside Elementary School		15,000
Lottery Fund	15,000	
Roads & Transportation Association of Canada		148,920
Solicitor General	5,346	
Transportation and Highways	143,574	
Robertsen, J R, Dr		119,071
Health	119,071	
Robertson, C		23,976
Social Services and Housing	23,976	
Robertson, L		12,130
Health	12,130	
Robinson & B Robinson, S		18,810
Social Services and Housing	18,810	
Robinson & L Robinson, J		14,400
Solicitor General	14,400	

	Ministry $	Total $
Robinson & T R Robinson, I		10,407
Social Services and Housing	10,407	
Robinson, B		16,363
Social Services and Housing	16,363	
Robinson, L		74,853
Agriculture and Fisheries	1,287	
Social Services and Housing	73,566	
Robinson, S		54,856
Social Services and Housing	54,856	
Robles, R		11,235
Social Services and Housing	11,235	
Robson Valley District Homemakers Society		161,915
Health	114,041	
Social Services and Housing	47,874	
Robson Valley Home Support Society		24,039
Health	24,039	
Rochon, P		15,912
Social Services and Housing	15,912	
Rock Creek & Boundary Fair Association		16,365
Agriculture and Fisheries	3,500	
Lottery Fund	12,865	
Rock, L		15,559
Education	15,559	
Rocky Mountain Lodge		1,162,452
Health	1,159,266	
Social Services and Housing	3,186	
Rocky Mountain Rangers Museum & Archives		35,069
Social Services and Housing	35,069	
Rocky Mountain Visitors Association		429,889
Provincial Secretary	175,403	
Tourism	254,486	
Rocky Point Day Care Society		45,052
Social Services and Housing	45,052	
Roe Lake Recreation Commission		30,400
Lottery Fund	30,000	
Municipal Affairs, Recreation and Culture	400	
Roedde House Preservation Society		10,133
Lottery Fund	10,133	
Roesch, R, Dr		35,805
Health	35,805	
Rogers & C Rogers, T		28,709
Health	28,709	
Rogers, E		24,259
Social Services and Housing	24,259	
Romain, C		48,600
Social Services and Housing	48,600	
Roman Catholic Diocese of Prince George		10,332
Solicitor General	10,332	
Roman Catholic Episcopal Corp of Prince Rupert		31,960
Social Services and Housing	31,960	
Romance, E		26,545
Health	26,545	
Romano, P		49,239
Health	2,368	
Social Services and Housing	46,871	
Rombs & D Guenther, P		36,905
Social Services and Housing	36,905	
Ronson, M H		38,520
Social Services and Housing	38,520	
Rooke, E		15,239
Health	7,836	
Social Services and Housing	7,403	
Roper-Hull Child & Family, William		30,075
Social Services and Housing	30,075	
Roper-Hull Child & Family, William Services		27,943
Social Services and Housing	27,943	
Rose & J Myers, L		26,961
Social Services and Housing	26,961	
Rose Manor		755,871
Health	741,066	
Social Services and Housing	14,805	
Rose Prairie Gospel Tabernacle		14,847
Education	14,847	
Rose Rest Home		159,723
Health	146,771	
Social Services and Housing	12,952	
Rose View Lodge		37,904
Social Services and Housing	37,904	
Rose, V		16,257
Agriculture and Fisheries	16,257	
Rosemarie's Daycare		13,183
Social Services and Housing	13,183	
Roslen Rest Home		47,297
Health	47,297	
Ross & D Ross, I		42,353
Social Services and Housing	42,353	
Ross, P		73,224
Social Services and Housing	73,224	
Ross, R		36,796
Labour and Consumer Services	35,195	
Social Services and Housing	1,601	
Rossland Chamber of Commerce		11,150
Regional and Economic Development	2,750	
Social Services and Housing	8,400	
Rossland Historical Museum Association		16,565
Lottery Fund	4,110	
Social Services and Housing	12,455	
Rossland Hospital Society, The		2,135,945
Health	2,135,945	
Rossland Public Library Association		11,161
Lottery Fund	95	
Municipal Affairs, Recreation and Culture	11,066	
Rosswood Community Association		20,903
Lottery Fund	20,903	
Rotary Club of Agassiz-Harrison		10,000
Lottery Fund	10,000	
Rotary Club of Courtenay		26,667
Lottery Fund	26,667	
Rotary Club of Fernie		11,023
Lottery Fund	11,023	
Rotary Club of Parksville		18,266
Lottery Fund	18,266	
Rotary Club of Saanich		102,272
Social Services and Housing	102,272	
Rotary Club of Salmon Arm		10,000
Environment	5,000	
Lottery Fund	5,000	
Rotary Club of Summerland		21,111
Lottery Fund	21,111	
Rotary Club of Victoria Harbourside		24,050
Social Services and Housing	24,050	
Rotary Manor		866,134
Health	825,796	
Social Services and Housing	40,338	
Round Lake Treatment Centre		22,402
Social Services and Housing	22,402	
Rousell, C		15,964
Agriculture and Fisheries	15,964	
Routledge, R, Dr		16,375
Health	15,058	
Labour and Consumer Services	1,317	
Rowing B C		109,200
Municipal Affairs, Recreation and Culture	109,200	
Roy & R Roy, B		35,068
Social Services and Housing	35,068	
Roy, B		75,930
Social Services and Housing	75,930	
Roy, G		12,234
Health	12,234	
Roy, R, Dr		28,877
Health	28,877	
Royal Agricultural & Industrial Society		17,594
Social Services and Housing	17,594	
Royal Arch Masonic Homes Society		2,271,841
Health	2,241,526	
Social Services and Housing	30,315	
Royal Canadian Legion		368,312
Lottery Fund	359,006	
Social Services and Housing	9,306	
Royal City Foods Ltd		10,000
Agriculture and Fisheries	10,000	
Royal City Taxi Ltd		64,711
Labour and Consumer Services	599	
Social Services and Housing	64,112	
Royal Hudson Steam Train Society		30,000
Municipal Affairs, Recreation and Culture	30,000	
Royal Inland Hospital		51,216,167
Health	51,189,697	
Social Services and Housing	25,873	
Solicitor General	597	
Royal Life Saving Society of Canada, The		31,200
Lottery Fund	30,000	
Provincial Secretary	1,200	
Royal Society of Canada		112,000
Advanced Education, Training and Technology	112,000	
Ruck, M		10,340
Health	3,300	
Social Services and Housing	7,040	
Ruic, M		13,104
Social Services and Housing	13,104	
Runka Land Sense Ltd, G G		42,489
Agriculture and Fisheries	42,489	
Runnett, E		12,873
Health	12,873	
Rupert, T		64,705
Social Services and Housing	64,705	
Rusnak, M L, Dr		24,993
Health	24,993	
Russell Prosthetics		68,004
Health	68,004	

	Ministry $	Total $
Russell, B		10,340
Social Services and Housing	10,340	
Russell, K A		12,284
Health	4,644	
Social Services and Housing	7,640	
Russell, L		59,400
Social Services and Housing	59,400	
Russell, O		10,651
Lottery Fund	10,651	
Russell, R		13,557
Health	8,523	
Social Services and Housing	5,034	
Russett, J		13,326
Social Services and Housing	13,326	
Rutland Minor Fastball Society		26,076
Lottery Fund	26,076	
Rutland Parent Participation Preschool Society		13,595
Lottery Fund	7,694	
Social Services and Housing	5,901	
Rye & J Rye, B		21,413
Social Services and Housing	21,413	
Ryon, A		34,493
Social Services and Housing	34,493	
S & K Deliverys		14,194
Social Services and Housing	14,194	
S & R Sawmills Ltd		26,505
Advanced Education, Training and Technology	26,505	
S A B R E West Coast Social & Behavorial Research Enterprises		28,232
Solicitor General	28,232	
S A F E R		10,352,336
Social Services and Housing	10,352,336	
S F U Childcare Society Childrens Centre		169,075
Social Services and Housing	169,075	
Saanich Native Women		14,600
Labour and Consumer Services	14,600	
Saanich Peninsula Chamber of Commerce		13,800
Lottery Fund	3,100	
Regional and Economic Development	9,500	
Tourism	1,200	
Saanich Peninsula Hospital Society		12,360,323
Health	12,360,323	
Saanich School District 63		16,753,021
Education	16,620,923	
Health	60,000	
Lottery Fund	3,000	
Social Services and Housing	69,098	
Saanichton Packing & Cold Storage		173,516
Agriculture and Fisheries	173,516	
Saarela, E		10,596
Social Services and Housing	10,596	
Sabre		28,232
Solicitor General	28,232	
Saby, G I		31,694
Social Services and Housing	31,694	
Sagar & J Sagar, E		17,097
Social Services and Housing	17,097	
Sage Resources		91,117
Social Services and Housing	91,117	
Sahtlam Lodge & Cabins		10,286
Social Services and Housing	10,286	
Sailing Beyond		15,000
Labour and Consumer Services	15,000	
Saint Marys Hospital		18,617,713
Health	18,617,238	
Social Services and Housing	475	
Saligumba, D B		73,814
Social Services and Housing	73,814	
Sallenback & D Sallenback, R		116,488
Social Services and Housing	116,488	
Salmo & District Chamber of Commerce		24,013
Lottery Fund	5,127	
Social Services and Housing	18,886	
Salmo Arts & Museum Society		13,182
Social Services and Housing	13,182	
Salmo Chamber of Commerce		14,118
Social Services and Housing	14,118	
Salmo Community Resource Society		47,410
Social Services and Housing	44,910	
Solicitor General	2,500	
Salmo District Golf Club		33,203
Social Services and Housing	33,203	
Salmo Public Library Association		10,266
Lottery Fund	2,571	
Municipal Affairs, Recreation and Culture	7,695	
Salmo Ski Club		58,037
Social Services and Housing	58,037	
Salmon Arm & District Chamber of Commerce		13,498
Lottery Fund	3,100	
Provincial Secretary	848	
Regional and Economic Development	9,000	
Tourism	550	
Salmon Arm Church of Christ		101,788
Education	101,788	
Salmon Arm Community Resource Centre		67,592
Lottery Fund	67,592	
Salmon Arm Pioneer Society		1,363,612
Health	1,356,209	
Social Services and Housing	7,403	
Salmon Arm Society for Shuswap Alcohol Drug Program		155,000
Labour and Consumer Services	155,000	
Salt Spring Island Chamber of Commerce		96,682
Lottery Fund	87,432	
Regional and Economic Development	9,250	
Salt Spring Island Community Society		492,596
Health	13,635	
Labour and Consumer Services	71,500	
Social Services and Housing	407,461	
Salt Spring Island Home Support Services Society		236,479
Health	232,143	
Social Services and Housing	4,336	
Saltspring Island Daycare Society		20,182
Social Services and Housing	20,182	
Saltspring Island Public Library Association		20,964
Municipal Affairs, Recreation and Culture	20,964	
Salvation Army Buchanan Court		370,792
Health	370,792	
Salvation Army Buchanan Sunset Lodge		657,192
Health	646,816	
Social Services and Housing	10,376	
Salvation Army Community Daycare Centre		29,293
Social Services and Housing	29,293	
Salvation Army Community Services		20,110
Social Services and Housing	20,110	
Salvation Army Day Care		19,994
Social Services and Housing	19,994	
Salvation Army Day Care Centre		34,884
Social Services and Housing	34,884	
Salvation Army Dunsmuir House		237,606
Social Services and Housing	237,606	
Salvation Army Family Services (6th St)		100,828
Social Services and Housing	100,828	
Salvation Army Family Services (Yates St)		26,728
Social Services and Housing	26,728	
Salvation Army Grace Hospital, The		28,704,236
Health	28,701,941	
Social Services and Housing	2,295	
Salvation Army Harbour Light/Miracle Valley		375,971
Social Services and Housing	375,971	
Salvation Army Harbour Lights		206,732
Labour and Consumer Services	1,650	
Social Services and Housing	205,082	
Salvation Army Homestead		376,907
Labour and Consumer Services	210,150	
Social Services and Housing	166,757	
Salvation Army House of Concord		1,209,089
Solicitor General	1,209,089	
Salvation Army Mens Social Service Centre		99,573
Social Services and Housing	99,573	
Salvation Army Nanaimo Corps		32,027
Social Services and Housing	32,027	
Salvation Army Pender Detox Centre, The		838,650
Labour and Consumer Services	838,650	
Salvation Army Sunset Lodge		1,788,680
Health	1,787,591	
Social Services and Housing	1,089	
Salvation Army Wiseman House		327,975
Solicitor General	327,975	
Salvation Army, The		822,955
Attorney General	21,000	
Labour and Consumer Services	220,000	
Social Services and Housing	573,345	
Solicitor General	8,610	
Sandar Vision Ltd		18,001
Social Services and Housing	18,001	
Sandberg, J		40,595
Social Services and Housing	40,595	
Sanders, B, Dr		12,960
Health	12,960	
Sanders, L		24,418
Social Services and Housing	24,418	
Sandi's Place		21,638
Social Services and Housing	21,638	
Sanford Housing Society, Katherine		126,459
Health	126,459	
Sapperton Old Age Pensioners Association		15,330
Lottery Fund	15,330	
Saras Enterprises Ltd		64,018
Social Services and Housing	64,018	
Sardis Childrens Centre		63,208

	Ministry $	Total $
Social Services and Housing	63,208	
Satellite Video Exchange Society		23,300
Municipal Affairs, Recreation and Culture	23,300	
Satnam Educational Society of B C		333,570
Education	333,570	
Saulino, D		31,446
Health	24,688	
Social Services and Housing	6,758	
Saunders, B		30,060
Social Services and Housing	30,060	
Saunders, G		23,277
Health	23,277	
Sauter, J		24,753
Social Services and Housing	24,753	
Save-On-Foods & Drugs		19,040
Social Services and Housing	19,040	
Save-On-Foods & Drugs-Burnaby		29,068
Social Services and Housing	29,068	
Save-On-Foods & Drugs-Chilliwack		11,747
Health	23	
Social Services and Housing	11,724	
Save-On-Foods & Drugs-Coquitlam		13,547
Social Services and Housing	13,547	
Save-On-Foods & Drugs-North Vancouver		12,888
Social Services and Housing	12,888	
Save-On-Foods & Drugs-Park & Tilford		10,789
Social Services and Housing	10,789	
Save-On-Foods & Drugs-Saanich		12,431
Social Services and Housing	12,431	
Save-On-Foods & Drugs-Surrey		17,029
Social Services and Housing	17,029	
Savers Optical		10,214
Social Services and Housing	10,214	
Savoie & Dr F Savoie & Dr A Savoie, C, Dr		15,892
Solicitor General	15,892	
Sawatsky & T Sawatsky, R		28,502
Social Services and Housing	28,502	
Sawicki & M Sawicki, G		18,451
Social Services and Housing	18,451	
Saxe Point Daycare		58,278
Social Services and Housing	58,278	
Sayle, D		20,260
Social Services and Housing	20,260	
Sayo Development Corp		192,683
Health	134,516	
Social Services and Housing	58,167	
Sayward Christian School Society		22,613
Education	22,613	
Schamhart, M		11,660
Social Services and Housing	11,660	
Schartner & L Schartner, B		12,339
Social Services and Housing	12,339	
Schartner, L		32,272
Social Services and Housing	32,272	
Schecter, B E, Dr		10,875
Labour and Consumer Services	10,875	
Scheel, T		40,445
Social Services and Housing	40,445	
Schellenberg, D		31,038
Social Services and Housing	31,038	
Schembri, F		14,921
Social Services and Housing	14,921	
Schembri, J		20,126
Social Services and Housing	20,126	
Schembri, M		33,296
Social Services and Housing	33,296	
Schenk, C H, Dr		17,169
Health	17,169	
Schieldrop Inc, P, Dr		82,260
Health	82,260	
Schimpf, M G		35,960
Solicitor General	35,960	
Schleith & V Schleith, K		118,416
Agriculture and Fisheries	118,416	
Schley, E		19,268
Social Services and Housing	19,268	
Schlitt, P		36,607
Health	2,500	
Social Services and Housing	34,107	
Schmid, R		27,284
Social Services and Housing	27,284	
Schmidbauer & E Spicer, S		129,844
Social Services and Housing	129,844	
Schmidt Optical Co Ltd, Art		11,651
Social Services and Housing	11,651	
Schmidt, E		10,872
Social Services and Housing	10,872	
Schmitz & J Schmitz, C		17,212
Social Services and Housing	17,212	
Schnabel, E		11,407
Agriculture and Fisheries	11,407	
Schnoor, H		15,240
Social Services and Housing	15,240	
Scholem Home Ltd		355,353
Health	237,048	
Social Services and Housing	118,305	
Scholte & R Scholte, D		11,522
Health	11,522	
Schrock, K		21,163
Social Services and Housing	21,163	
Schuhmacher & M Schuhmacher, W		67,107
Agriculture and Fisheries	67,107	
Schuurman, L		12,234
Health	12,234	
Schwartz, J H		16,520
Social Services and Housing	16,520	
Schwarz, A		15,930
Health	8,239	
Social Services and Housing	7,691	
Science Council of B C		16,608,946
Advanced Education, Training and Technology	16,608,946	
Science World B C		2,662,500
Advanced Education, Training and Technology	397,500	
Lottery Fund	2,215,000	
Regional and Economic Development	50,000	
Scofield, S, Dr		17,888
Health	17,888	
Scorah, C		13,104
Social Services and Housing	13,104	
Scott Personnel Ltd		23,575
Social Services and Housing	23,575	
Scott, B		89,817
Social Services and Housing	89,817	
Scott, R R		103,389
Social Services and Housing	103,389	
Scottsdad Wheelchairs		35,155
Advanced Education, Training and Technology	409	
Health	707	
Social Services and Housing	34,039	
Scull, J, Dr		29,093
Health	29,093	
Sea & Sky Economic Development Commission		42,961
Regional and Economic Development	42,961	
Sears Canada Inc		30,101
Health	207	
Social Services and Housing	29,894	
Seaview Guest Home (1973) Ltd		109,469
Social Services and Housing	109,469	
Seaview Rest Home		211,896
Health	210,045	
Social Services and Housing	1,851	
Sechelt & District Association for the Retarded		43,527
Social Services and Housing	43,527	
Sechelt Indian Government District		213,718
Education	146,213	
Municipal Affairs, Recreation and Culture	67,505	
Sechelt Intermediate Care Society- Shorncliffe		989,963
Health	989,963	
Sechelt Public Library Association		11,169
Municipal Affairs, Recreation and Culture	11,169	
Second Spring Adult Day Care Centre		129,265
Health	129,265	
Second Step Society for Physically Handicapped Adults		46,403
Health	3,500	
Social Services and Housing	42,903	
Secretariat on Science Research & Development		150,000
Advanced Education, Training and Technology	150,000	
Seggewiss Co Ltd, H J		177,015
Solicitor General	177,015	
Seib, M		50,835
Health	3,264	
Social Services and Housing	47,571	
Seibeck, H		20,641
Social Services and Housing	20,641	
Seibel, P		12,620
Social Services and Housing	12,620	
Sejour, B		19,367
Social Services and Housing	19,367	
Self Help Opportunity For Parents		72,000
Social Services and Housing	72,000	
Selkirk College		14,116,351
Advanced Education, Training and Technology	14,037,851	
Social Services and Housing	78,500	
Selpaw Holdings Ltd		20,357
Social Services and Housing	20,357	
Semiahmoo Fish & Game Club		37,079
Lottery Fund	37,079	
Semiahmoo House Society		695,397
Lottery Fund	138,532	
Social Services and Housing	556,865	

	Ministry $	Total $
Seminary of Christ the King		16,982
Education	16,982	
Semrau Inc, S R, Dr		118,849
Health	118,849	
Senaiko, S		26,201
Social Services and Housing	26,201	
Seneviratne, J		11,401
Social Services and Housing	11,401	
Senger, L		10,964
Social Services and Housing	10,964	
Senior Counselling Services		43,910
Social Services and Housing	43,910	
Seniors Alcohol & Drug Rehabilitation Society		54,500
Labour and Consumer Services	54,500	
Seniors Supplement		20,444,061
Social Services and Housing	20,444,061	
Serenity Acres		23,509
Health	13,700	
Social Services and Housing	9,809	
Sergeant, A		19,254
Social Services and Housing	19,254	
Servant of the Lord Mission Society		40,500
Lottery Fund	40,500	
Serwa & M Serwa & D Serwa & L Serwa, A		29,478
Agriculture and Fisheries	29,478	
Serwo, P		14,638
Agriculture and Fisheries	14,638	
Seton Portage-Shalalth District Chamber Of Commerce		53,560
Lottery Fund	53,560	
Seton Villa		587,464
Health	587,464	
Seven Seas Travel Ltd		84,634
Health	869	
Social Services and Housing	82,831	
Solicitor General	934	
Seven Views Ranch Ltd		137,497
Social Services and Housing	137,497	
Seymour Pharmasave 174		13,758
Health	2,333	
Social Services and Housing	11,398	
Solicitor General	27	
Shaler, S		301,149
Social Services and Housing	301,149	
Shandy Construction Ltd		10,565
Social Services and Housing	10,565	
Shannon Day Care		36,552
Social Services and Housing	36,552	
Shannons Vineyard		445,015
Agriculture and Fisheries	445,015	
Share Services		47,000
Health	47,000	
Shaughnessy Hospital Society - Geriatric Day Hospital		500,098
Health	500,098	
Shaughnessy Lodge		149,314
Health	129,407	
Social Services and Housing	19,907	
Shaw, L		80,078
Social Services and Housing	80,078	
Shawnigan Lake School		349,793
Education	349,793	
Shaws Rest Home		76,477
Health	46,424	
Social Services and Housing	30,053	
Sheet Metal & Roofing Joint Apprentice Committee		12,000
Advanced Education, Training and Technology	12,000	
Sheffield, G M		13,104
Social Services and Housing	13,104	
Shellard, R		17,663
Social Services and Housing	17,663	
Shelmarie Rest Home, The		241,923
Health	227,118	
Social Services and Housing	14,805	
Shelton, A		25,937
Health	12,459	
Social Services and Housing	13,478	
Shenton, P		72,045
Social Services and Housing	72,045	
Shepherd, C		44,436
Social Services and Housing	44,436	
Shepherd, R		13,139
Social Services and Housing	13,139	
Shera, D		20,383
Health	20,383	
Sherk, R I		12,546
Social Services and Housing	12,546	
Sherry & J Sherry, V		28,176
Health	28,176	
Sherwood Crescent Guest Home Ltd		778,551
Health	778,551	
Sherwood Place		154,073
Health	101,213	
Social Services and Housing	52,860	
Sherwood, G, Dr		37,092
Health	37,092	
Ships Point Lodge		106,337
Social Services and Housing	106,337	
Shirley Volunteer Fire Protection Society		34,085
Lottery Fund	34,085	
Shkwarok, B J, Dr		24,121
Health	24,086	
Social Services and Housing	35	
Shop Easy Stores		12,911
Social Services and Housing	12,911	
Shoppers Drug Mart		13,026
Social Services and Housing	13,026	
Shoppers Drug Mart 239		15,022
Health	4,762	
Social Services and Housing	10,260	
Shoppers Drug Mart 279		23,132
Labour and Consumer Services	15,747	
Social Services and Housing	7,385	
Shorncliffe Intermediate Care Facilities		13,416
Social Services and Housing	13,416	
Shorthouse & J Shorthouse, M		167,824
Social Services and Housing	167,824	
Shrimps Day Care		35,697
Social Services and Housing	35,697	
Shrine CKPG Telethon (Prince George)		73,263
Lottery Fund	73,263	
Shuswap Area Family Emergency Society		88,652
Health	5,000	
Social Services and Housing	83,652	
Shuswap Association for the Mentally Handicapped People.		42,588
Lottery Fund	6,741	
Social Services and Housing	35,847	
Shuswap Day Care Society		64,148
Social Services and Housing	64,148	
Shuswap Exceptional Childrens Association		110,423
Social Services and Housing	110,423	
Shuswap Family Resources & Referral Society		82,057
Health	8,000	
Social Services and Housing	74,057	
Shuswap Home Support Service		848,050
Health	771,573	
Social Services and Housing	76,477	
Shuswap Lake Ferry Service Ltd		37,500
Transportation and Highways	37,500	
Shuswap Lake General Hospital		26,451
Health	1,559	
Social Services and Housing	24,892	
Shuswap Lake General Hospital Pharmacy		14,100
Health	14,100	
Shuswap Nation Tribal Council		19,127
Environment	19,127	
Shuswap School District 89		18,353,139
Education	18,319,357	
Lottery Fund	3,000	
Social Services and Housing	30,782	
Shuswap Task Force on Alcohol & Drug Abuse		26,894
Labour and Consumer Services	26,894	
Shuswap Youth Centre Association		200,036
Health	269	
Lottery Fund	5,000	
Social Services and Housing	194,767	
Shuswap-Okanagan Treatment Centre Society		15,000
Labour and Consumer Services	15,000	
Shymor Holdings		379,890
Social Services and Housing	379,890	
Sicamous & District Recreation Centre		19,832
Lottery Fund	19,832	
Sidney Personal Care Home Ltd		689,392
Health	689,392	
Sigmond, S C		52,659
Health	44,533	
Solicitor General	8,126	
Sigmundson, K, Dr		158,720
Health	158,720	
Sigouin, P		30,009
Social Services and Housing	30,009	
Sigurdson, W F, Dr		46,675
Health	46,615	
Social Services and Housing	60	
Silver Threads Service		68,769
Health	68,769	
Silver Tip Development Ltd		14,400
Transportation and Highways	14,400	
Silverstrone, D		49,620
Social Services and Housing	49,620	
Silverwood Residential Services Ltd		102,426
Social Services and Housing	102,426	

	Ministry $	Total $
Silvester-Smith, J		22,031
Health	22,031	
Simac, I		57,090
Agriculture and Fisheries	57,090	
Simcoll Investments Ltd		67,961
Health	45,800	
Social Services and Housing	22,161	
Simon Fraser Home Support Association		1,486,598
Health	1,381,220	
Social Services and Housing	105,378	
Simon Fraser Lodge Inc		2,153,018
Health	2,118,690	
Social Services and Housing	34,328	
Simon Fraser Society for Community Living		2,981,449
Education	2,800	
Social Services and Housing	2,978,649	
Simon Fraser Union Board of Health		40,060
Health	40,060	
Simon Fraser University		104,333,809
Advanced Education, Training and Technology	104,161,160	
Agriculture and Fisheries	44,264	
Education	40,100	
Health	16,000	
Labour and Consumer Services	6,000	
Lottery Fund	26,000	
Social Services and Housing	25,285	
Solicitor General	15,000	
Simon Fraser University Foundation		25,500
Lottery Fund	25,500	
Simpson Private Hospital		1,306,611
Health	1,306,611	
Simpson, R, Dr		24,762
Social Services and Housing	24,762	
Sinclair Mills Community Association		27,600
Lottery Fund	27,600	
Singh, K		23,624
Health	23,624	
Singh, K I, Dr		28,589
Health	28,589	
Singles Today		12,180
Social Services and Housing	12,180	
Sinotte & M Sinotte, R		77,544
Social Services and Housing	77,544	
Sir John Franklin Community School		14,307
Social Services and Housing	14,307	
Sisters of Saint Ann		868,377
Education	868,377	
Sisters of the Good Shepherd		40,478
Social Services and Housing	40,478	
Siu, W		19,120
Social Services and Housing	19,120	
Skal Canada		44,450
Lottery Fund	32,450	
Tourism	12,000	
Skeena Terrace Tenants Association		16,763
Social Services and Housing	16,763	
Skeena Union Board of Health		32,360
Health	32,360	
Skeetchestn Indian Band		164,666
Lottery Fund	164,666	
Skibinski, R		20,468
Social Services and Housing	20,468	
Skibinski, S		42,512
Social Services and Housing	42,512	
Skoretz, E		12,012
Social Services and Housing	12,012	
Slack, G		15,120
Social Services and Housing	15,120	
Slamka & F Slamka, J		24,888
Agriculture and Fisheries	24,888	
Sleigh, A D, Dr		88,626
Health	88,626	
Slipetz, P		23,500
Health	11,657	
Social Services and Housing	11,843	
Sloan, D		24,838
Agriculture and Fisheries	24,838	
Slocan Community Hospital & Health Care Society-New Denver Pavilion		536,056
Health	536,056	
Slocan Community Hospital & Health Care Society		873,950
Health	873,596	
Social Services and Housing	354	
Slocan Lake Golf Club		56,251
Lottery Fund	56,251	
Slocan Valley Wildlife Association		86,914
Lottery Fund	5,000	
Social Services and Housing	81,914	
Slomke, R		10,610
Social Services and Housing	10,610	

	Ministry $	Total $
Slr Vineyards		20,997
Agriculture and Fisheries	20,997	
Small Talk Society for Developmental Language Disorders in Preschool Age Children		117,908
Social Services and Housing	117,908	
Small World Preschool - Chilliwack		12,766
Social Services and Housing	12,766	
Smart, M		12,151
Social Services and Housing	12,151	
Smart, P		64,098
Social Services and Housing	64,098	
Smeeton, E		79,542
Social Services and Housing	79,542	
Smeeton, S		48,719
Social Services and Housing	48,719	
Smeltzer & P Smeltzer, H		99,620
Social Services and Housing	99,620	
Smiley, W C		24,197
Health	7,767	
Solicitor General	16,430	
Smith & D A McLeannan, J R		46,561
Social Services and Housing	46,561	
Smith & D Smith, G		169,026
Solicitor General	169,026	
Smith & P Cooper, J		16,492
Social Services and Housing	16,492	
Smith, A		10,829
Health	10,829	
Smith, B M		19,268
Social Services and Housing	19,268	
Smith, C M		13,104
Social Services and Housing	13,104	
Smith, G		22,067
Social Services and Housing	18,035	
Solicitor General	4,032	
Smith, G D, Dr		25,234
Health	25,145	
Solicitor General	89	
Smith, J		22,447
Agriculture and Fisheries	158	
Social Services and Housing	22,289	
Smith, L		26,058
Solicitor General	26,058	
Smith, M		24,670
Social Services and Housing	24,670	
Smith, M C		13,694
Health	13,694	
Smith, R		17,580
Health	322	
Social Services and Housing	17,258	
Smith, R C		48,449
Social Services and Housing	48,449	
Smith, S P		13,003
Social Services and Housing	13,003	
Smithers & District Chamber of Commerce		42,369
Lottery Fund	2,840	
Regional and Economic Development	29,000	
Social Services and Housing	10,279	
Tourism	250	
Smithers Community Services Association		808,679
Attorney General	18,320	
Social Services and Housing	450,771	
Solicitor General	339,588	
Smithers Home Support Service Society		156,462
Health	146,839	
Social Services and Housing	9,623	
Smithers Indian Friendship Centre		285,813
Attorney General	15,000	
Labour and Consumer Services	37,785	
Lottery Fund	178,128	
Native Affairs	22,000	
Social Services and Housing	32,900	
Smithers Public Library Association		11,076
Municipal Affairs, Recreation and Culture	11,076	
Smokey & Lucilles		10,086
Health	10,086	
Smythe & D Smythe, K		20,091
Social Services and Housing	20,091	
Sober Urban Native Society		94,500
Labour and Consumer Services	94,500	
Social Planning & Research Council of BC		60,783
Health	30,000	
Regional and Economic Development	10,783	
Solicitor General	20,000	
Societe Maison De La Francophonie De Vancouver		302,852
Lottery Fund	302,852	
Society for Assistance in the Community		128,795
Social Services and Housing	128,795	
Society for Augmentative & Alternative Communications of B C		20,328

	Ministry $	Total $
Advanced Education, Training and Technology	20,328	
Society for Prevention of Cruelty To Animals		121,819
Agriculture and Fisheries	40,000	
Lottery Fund	81,819	
Society for the Education of Children with Specific Learning Disabilities		255,350
Education	229,470	
Lottery Fund	25,880	
Society of Special Needs Adoptive Parents		46,000
Social Services and Housing	46,000	
Society of the Enderby & District Memorial Hospital		2,319,362
Health	2,319,362	
Society of the Shuswap Lake General Hospital, The		7,334,338
Health	7,334,338	
Softball B C		334,132
Lottery Fund	333,332	
Provincial Secretary	800	
Soilcon Laboratories Ltd		28,173
Agriculture and Fisheries	28,173	
Sointula Family Day Care		21,429
Social Services and Housing	21,429	
Sollid, C G, Dr		18,155
Social Services and Housing	18,155	
Somer & M Somer & W Somer, W		100,461
Agriculture and Fisheries	100,461	
Somer & M Somer, W		16,845
Agriculture and Fisheries	16,845	
Sommerville, L		13,104
Social Services and Housing	13,104	
Songhees Indian Band		15,641
Lottery Fund	15,641	
Sono Nis Press		10,000
Municipal Affairs, Recreation and Culture	10,000	
Sonoda, M, Dr		72,856
Health	70,849	
Social Services and Housing	2,007	
Sonshine Daycare		18,891
Social Services and Housing	18,891	
Sooke Family Resource Society		17,350
Social Services and Housing	17,350	
Sooke Festival Society		238,702
Lottery Fund	238,702	
Sooke Region Museum		27,500
Lottery Fund	27,500	
Sooke School District 62		25,136,562
Advanced Education, Training and Technology	18,600	
Education	25,114,647	
Lottery Fund	3,000	
Social Services and Housing	315	
Sooke-Jordon River Chamber of Commerce		36,780
Lottery Fund	3,100	
Regional and Economic Development	2,300	
Social Services and Housing	31,380	
Sorensen & S Sorensen, D		19,271
Social Services and Housing	19,271	
Sos Kinderdorf, E		17,741
Agriculture and Fisheries	17,741	
Soth, R		10,491
Agriculture and Fisheries	10,491	
Soucie, S		35,717
Social Services and Housing	35,717	
Soucie, T		12,520
Social Services and Housing	12,520	
South Arm Community Association		10,006
Social Services and Housing	10,006	
South Arm United Church		44,918
Social Services and Housing	44,918	
South Cariboo Chamber of Commerce		11,600
Lottery Fund	2,100	
Regional and Economic Development	9,500	
South Cariboo Community Day Care		43,238
Social Services and Housing	43,238	
South Cariboo Elizabeth Fry Society		110,745
Attorney General	17,200	
Health	6,500	
Social Services and Housing	83,756	
Solicitor General	3,289	
South Cariboo Home Support Service Association		434,459
Health	397,553	
Social Services and Housing	36,906	
South Cariboo School District 30		7,521,541
Education	7,488,526	
Lottery Fund	3,000	
Social Services and Housing	30,015	
South Central Union Board of Health		31,485
Health	31,485	
South Hill Child Care Centre		51,838
Social Services and Housing	51,838	
South Hill Resources Ltd		646,969
Social Services and Housing	646,969	

	Ministry $	Total $
South Okanagan Alcohol Counselling Service		185,003
Labour and Consumer Services	185,003	
South Okanagan Childrens Service Society		408,112
Social Services and Housing	408,112	
South Okanagan Home Support Services Society		514,199
Health	461,626	
Social Services and Housing	52,573	
South Okanagan Hospital Society		5,403,076
Health	5,403,076	
South Okanagan Long Term Care Society- Sagebrush Lodge		1,053,370
Health	1,053,370	
South Okanagan Recope Society		15,000
Health	15,000	
South Okanagan Women in Need Society		133,873
Attorney General	11,520	
Labour and Consumer Services	2,848	
Lottery Fund	2,333	
Social Services and Housing	117,172	
South Okanagan-Similkameen Union Board of Health		33,325
Health	33,325	
South Peace Child Development Society		338,563
Health	3,566	
Social Services and Housing	334,997	
South Peace Colony		12,535
Agriculture and Fisheries	12,535	
South Peace Community Arts Council		10,580
Lottery Fund	10,580	
South Peace Community Resources Society		985,617
Advanced Education, Training and Technology	2,814	
Attorney General	15,000	
Health	11,502	
Social Services and Housing	956,301	
South Peace Historical Society		59,201
Lottery Fund	28,529	
Social Services and Housing	30,672	
South Peace Home Support Association		664,077
Health	605,913	
Social Services and Housing	58,164	
South Peace Society for the Development of the Handicapped		127,769
Health	127,769	
South Pender Island Fire Protection Society		20,000
Lottery Fund	20,000	
South Vancouver Adult Day Care		172,756
Health	172,756	
South Vancouver Neighbourhood House		231,126
Social Services and Housing	231,126	
Southardaire Manor		350,187
Health	301,630	
Social Services and Housing	48,557	
Southern Okanagan Association for the Mentally Handicapped		197,669
Social Services and Housing	197,669	
Southern Okanagan School District 14		8,049,536
Education	8,049,536	
Southpines Private Hospital Ltd		866,913
Health	851,526	
Social Services and Housing	15,387	
Southshore Daycare Centre		23,733
Advanced Education, Training and Technology	210	
Social Services and Housing	23,523	
Southview Farms Ltd		113,363
Agriculture and Fisheries	113,363	
Southwest Regional Arts Council		12,500
Lottery Fund	12,500	
Spare Time Challenge Club		68,338
Social Services and Housing	68,338	
Spare Time Clubhouse		59,185
Social Services and Housing	59,185	
Spare Time Fun Centre Society		198,854
Social Services and Housing	198,854	
Spare Time II		19,361
Social Services and Housing	19,361	
Sparling Inc, J R		11,232
Health	11,232	
Sparwood & District Chamber of Commerce		10,800
Lottery Fund	3,100	
Regional and Economic Development	7,250	
Tourism	450	
Sparwood Arts Council		11,629
Lottery Fund	11,629	
Sparwood Childrens Centre		15,734
Social Services and Housing	15,734	
Sparwood General Hospital Society		2,173,382
Health	2,173,382	
Sparwood Golf Club		57,871
Lottery Fund	57,871	
Sparwood Public Library Association		202,641
Lottery Fund	188,238	
Municipal Affairs, Recreation and Culture	14,403	

	Ministry $	Total $
Spatsizi Association for Biological Research		30,000
Environment	30,000	
Spectrum Community School Society		12,000
Labour and Consumer Services	12,000	
Spectrum Society For Adult Community Living		653,474
Social Services and Housing	653,474	
Spencer, J		43,865
Solicitor General	43,865	
Spencer, S		14,719
Social Services and Housing	14,719	
Sperling, B		80,537
Agriculture and Fisheries	80,537	
Sperling, E		16,580
Agriculture and Fisheries	16,580	
Spiller, G W, Dr		21,463
Health	21,292	
Solicitor General	171	
Spinella, M		34,500
Social Services and Housing	34,500	
Sport & Fitness Council for the Disabled		126,500
Municipal Affairs, Recreation and Culture	126,500	
Sport B C		635,886
Lottery Fund	240,000	
Municipal Affairs, Recreation and Culture	395,886	
Sport Medicine Council of B C		137,125
Lottery Fund	137,125	
Spragg, B		73,622
Social Services and Housing	73,622	
Spring Lake Youth Ranch		212,477
Social Services and Housing	96,636	
Solicitor General	115,841	
Springridge Early Childhood Centre		107,731
Social Services and Housing	107,731	
Springridge Place Group Home		133,705
Social Services and Housing	133,705	
Spruce City Mens Fastball Association		14,720
Lottery Fund	14,720	
Squamish & Howe Sound District Chamber of Commerce		14,150
Lottery Fund	3,100	
Regional and Economic Development	10,500	
Tourism	550	
Squamish Community Services Society		326,176
Health	28,890	
Labour and Consumer Services	10,000	
Social Services and Housing	287,286	
Squamish General Hospital		58,021
Health	50,000	
Social Services and Housing	8,021	
Squamish Hospital Society		3,062,951
Health	3,052,697	
Lottery Fund	10,254	
Squamish Indian Band		24,184
Social Services and Housing	24,184	
Squamish Intermediate Care Society		593,478
Health	593,478	
Squamish Lillooet Regional Hospital District		51,636
Health	51,636	
Squamish Public Library Association		20,391
Lottery Fund	1,925	
Municipal Affairs, Recreation and Culture	18,466	
Squire Foundation, Neil		13,979
Lottery Fund	13,979	
St Albans Daycare Centre		23,683
Social Services and Housing	23,683	
St Andrews School Society		84,094
Education	84,094	
St Anns Academy Society		830,081
Education	830,081	
St Anthony's Clinic Pharmacy 2		10,772
Health	2,385	
Social Services and Housing	8,387	
St Arnault, A		38,536
Social Services and Housing	38,536	
St Barnabas Day Care Society		247,390
Education	11,382	
Social Services and Housing	236,008	
St Bartholomews Hospital		48,067
Health	48,067	
St Bartholomews Hospital Society, The		951,413
Health	951,413	
St Bernard House		186,636
Health	116,894	
Social Services and Housing	69,742	
St Casimirs Day Care Centre		30,191
Social Services and Housing	30,191	
St Crispins Villa Ltd		232,407
Health	141,463	
Social Services and Housing	90,944	
St Georges Hospital Society		1,720,800
Health	1,720,800	
St Georges Senior School		1,160,255
Education	1,160,255	
St Helens Hotel		73,750
Social Services and Housing	73,750	
St Jame's Home Support Service		643,905
Health	632,770	
Social Services and Housing	11,135	
St James Social Service Society		939,484
Social Services and Housing	939,484	
St John Ambulance		110,364
Education	25,000	
Health	46,500	
Lottery Fund	38,729	
Social Services and Housing	85	
Solicitor General	50	
St John the Divine Daycare Centre		44,652
Social Services and Housing	44,652	
St Josephs General Hospital		17,405,427
Health	17,379,202	
Social Services and Housing	26,225	
St Judes Anglican Home		1,011,943
Health	1,011,943	
St Jules, O		14,113
Social Services and Housing	14,113	
St Laszlo Vineyards Ltd		27,667
Agriculture and Fisheries	27,667	
St Leonards Society		169,036
Attorney General	15,000	
Health	2,104	
Social Services and Housing	151,932	
St Margarets School		303,306
Education	303,306	
St Marthas Home		60,200
Social Services and Housing	60,200	
St Marys Hospital Society		7,141,065
Health	7,141,065	
St Matthews Day Care Society		50,787
Social Services and Housing	50,787	
St Michaels Centre		840,803
Health	824,218	
Social Services and Housing	16,585	
St Michaels Centre Adult Day Care		161,220
Health	161,220	
St Michaels Centre Hospital Society		1,503,903
Health	1,503,903	
St Michaels Church Day Care Centre		59,111
Social Services and Housing	59,111	
St Michaels University School Society		1,198,144
Education	1,198,144	
St Patrick's Transition Home Society		12,637
Labour and Consumer Services	12,637	
St Patricks House Society		109,021
Labour and Consumer Services	20,213	
Social Services and Housing	88,808	
St Pauls Hospital		104,812,095
Health	104,626,101	
Labour and Consumer Services	155,000	
Social Services and Housing	30,841	
Solicitor General	153	
St Pauls Hospital Pharmacy		753,096
Health	753,096	
St Thomas More Collegiate		1,330,816
Education	1,305,816	
Lottery Fund	25,000	
St Vincent De Paul Society		148,804
Social Services and Housing	148,804	
St Vincents Arbutus Hospital Society		2,276,836
Health	2,273,866	
Social Services and Housing	2,970	
St Vincents Hospital		17,650,729
Health	17,623,833	
Social Services and Housing	26,896	
Stack & M Denholm, T		10,431
Social Services and Housing	10,431	
Staley & S Staley, G		19,475
Agriculture and Fisheries	19,475	
Stalker, L		19,534
Social Services and Housing	19,534	
Stang, E		13,827
Social Services and Housing	13,827	
Stangeland, M		81,083
Health	81,083	
Stanton, S		22,596
Social Services and Housing	22,596	
Stanton, V		53,483
Social Services and Housing	53,483	
Start Economic & Employment Development Society		26,719
Social Services and Housing	26,719	
Stateline Farms Ltd		12,524
Agriculture and Fisheries	12,524	

	Ministry $	Total $
Stefanakis, I		105,124
Social Services and Housing	105,124	
Steffler, S		43,263
Social Services and Housing	43,263	
Stegman, M		19,377
Social Services and Housing	19,377	
Stein, L, Dr		30,520
Health	29,817	
Social Services and Housing	675	
Solicitor General	28	
Steinke, V		11,375
Social Services and Housing	11,375	
Steitzer, G		19,314
Health	19,314	
Stelmaschuk & Associates Ltd, W J		1,660,093
Social Services and Housing	560,070	
Solicitor General	1,100,023	
Stelmaschuk (1987) Ltd, W J		611,454
Solicitor General	611,454	
Step-By-Step Child Development Society		353,756
Social Services and Housing	353,756	
Stephanies Small World Day Care Ltd		38,210
Social Services and Housing	38,210	
Stephen Lodge		140,075
Health	112,047	
Social Services and Housing	28,028	
Stevens, J		12,949
Social Services and Housing	12,949	
Stevens, P		12,928
Social Services and Housing	12,928	
Stevenson, J		22,029
Social Services and Housing	22,029	
Steveston Community Society		226,145
Lottery Fund	225,000	
Social Services and Housing	1,145	
Stewart General Hospital Association		499,153
Health	485,246	
Labour and Consumer Services	13,907	
Stewart, M J		17,878
Solicitor General	17,878	
Stewart, N R, Dr		21,854
Health	21,854	
Stewart, P		14,254
Social Services and Housing	14,254	
Stickle, D		14,320
Health	6,803	
Social Services and Housing	7,517	
Stikine School District 87		5,419,338
Education	5,395,519	
Social Services and Housing	23,819	
Still Waters Private Hospital		1,635,696
Health	1,629,960	
Social Services and Housing	5,736	
Stirling House		209,515
Health	126,574	
Social Services and Housing	82,941	
Stirling, C		45,162
Social Services and Housing	45,162	
Stockmens Motor Inn		21,919
Social Services and Housing	21,919	
Stokes, S		69,018
Social Services and Housing	69,018	
Stone Rodeo Club		10,826
Lottery Fund	10,826	
Stone, M		46,715
Labour and Consumer Services	46,715	
Story Travel Ltd		11,962
Social Services and Housing	11,962	
Strand, K		52,859
Advanced Education, Training and Technology	52,859	
Strathcona Adult Day Centre Society		157,077
Health	157,077	
Strathcona Community Centre Association		102,227
Lottery Fund	100,961	
Social Services and Housing	1,266	
Straub, M		18,713
Social Services and Housing	18,713	
Strawberry Hill Montessori Daycare		17,934
Social Services and Housing	17,934	
Strayer, J		24,069
Health	24,069	
Streeton, W		10,832
Social Services and Housing	10,832	
Stregger, J		20,023
Health	19,423	
Social Services and Housing	600	
Stringer, D W, Dr		24,084
Health	24,084	
Stringer, E M, Mrs		10,872
Social Services and Housing	10,872	
Stroke Association of B C		85,000
Health	85,000	
Strom, M		30,604
Health	30,604	
Strong Rehabilitation Centre Daycare, G F		21,721
Social Services and Housing	21,721	
Strong Rehabilitation Centre, G F		117,117
Health	85,743	
Social Services and Housing	31,374	
Stronski, E		19,948
Social Services and Housing	19,948	
Stuart & J Stuart, P		17,289
Social Services and Housing	17,289	
Stuart Lake & District Association for the Mentally Handicapped		15,012
Social Services and Housing	15,012	
Stuart Lake Golf Club		103,600
Lottery Fund	103,600	
Student Grants		107,300
Advanced Education, Training and Technology	107,300	
Sturam, S		91,990
Social Services and Housing	91,990	
Sturgeon & O Sturgeon, A		40,388
Social Services and Housing	40,388	
Sturgess, L		16,209
Health	16,209	
Sturgess, L, Dr		35,650
Health	35,119	
Social Services and Housing	531	
Stynes & J Stynes, P		68,673
Social Services and Housing	68,673	
Sugar Bear Daycare Ltd		29,076
Social Services and Housing	29,076	
Suggestion Award Grants		65,277
Finance and Corporate Relations	65,277	
Sullivan, M		34,710
Social Services and Housing	34,710	
Sumac Ridge Estate Winery Ltd		70,334
Agriculture and Fisheries	70,334	
Summer of 73 Daycare Society		24,599
Social Services and Housing	24,599	
Summerland Chamber of Commerce		57,947
Lottery Fund	3,100	
Regional and Economic Development	11,500	
Social Services and Housing	42,897	
Tourism	450	
Summerland Community Homemaker Society		278,663
Health	278,663	
Summerland Home Support Society		44,433
Social Services and Housing	44,433	
Summerland Hospital Society, The		3,573,872
Health	3,573,872	
Summerland School District 77		4,934,746
Education	4,931,746	
Lottery Fund	3,000	
Summit Lake Community Association		18,400
Lottery Fund	18,000	
Municipal Affairs, Recreation and Culture	400	
Summit Program		19,700
Advanced Education, Training and Technology	14,700	
Education	5,000	
Sun Dew Foods Ltd		70,681
Agriculture and Fisheries	70,681	
Sun Stream Fruit Ltd		31,547
Agriculture and Fisheries	31,547	
Sun Valley Med Ltd		10,181
Social Services and Housing	10,181	
Sun Valley Paramedical Ltd		58,000
Social Services and Housing	58,000	
Sun Valley Rest Home		753,655
Health	753,655	
Suncoast Rockwood Lodge Society		15,729
Social Services and Housing	15,729	
Sunflower Day Care Centre		46,808
Social Services and Housing	46,808	
Sunny Hill Hospital for Children		6,464,331
Health	6,328,851	
Labour and Consumer Services	53,500	
Social Services and Housing	81,980	
Sunny Market		12,132
Social Services and Housing	12,132	
Sunny Side Nursery School & Daycare		20,471
Social Services and Housing	20,471	
Sunnybank Retirement Home		1,193,785
Health	1,193,785	
Sunnyside Guest Home		59,595
Health	54,070	
Social Services and Housing	5,525	
Sunrise Educational Society		81,304
Education	81,304	

	Ministry $	Total $
Sunset Child Care Society		39,266
Social Services and Housing	39,266	
Sunset Home		10,635
Health	6,981	
Social Services and Housing	3,654	
Sunset Special Care Facility		245,624
Social Services and Housing	245,624	
Sunshine Association for the Handicapped		236,992
Health	3,050	
Social Services and Housing	233,942	
Sunshine Coast Community Resource Society		104,086
Social Services and Housing	104,086	
Sunshine Coast Community Services Society		315,878
Health	2,412	
Social Services and Housing	313,466	
Sunshine Coast Festival of the Written Arts		25,000
Lottery Fund	25,000	
Sunshine Coast Golf & Country Club		41,958
Social Services and Housing	41,958	
Sunshine Coast Home Support Services		835,193
Health	790,382	
Social Services and Housing	44,811	
Sunshine Coast Maritime Society		12,500
Regional and Economic Development	12,500	
Sunshine Coast Regional Hospital District		32,412
Health	32,412	
Sunshine Coast School District 46		10,222,125
Advanced Education, Training and Technology	600	
Education	10,184,972	
Lottery Fund	3,000	
Social Services and Housing	33,452	
Solicitor General	101	
Sunshine Coast Transit Corp		10,472
Social Services and Housing	10,472	
Sunshine Daycare-Qualicum		14,751
Social Services and Housing	14,751	
Sunshine Drive Adult Residence		23,497
Social Services and Housing	23,497	
Sunshine Family Day Care-Terrace		13,583
Social Services and Housing	13,583	
Sunshine Farms		63,788
Social Services and Housing	63,788	
Sunshine Foundation of Canada		20,000
Lottery Fund	20,000	
Sunshine Lodge		290,770
Health	198,832	
Social Services and Housing	91,938	
Sunshine Theatre Society		50,348
Lottery Fund	50,348	
Sunshine Valley Little Peoples Centre		38,050
Social Services and Housing	38,050	
Super Save Optical		10,769
Social Services and Housing	10,769	
Super Valu Stores Ltd		60,040
Social Services and Housing	60,040	
Supplemental Student Grant Payments		233,391
Advanced Education, Training and Technology	233,391	
Supplies and Services-Riverview/Woodlands		1,583,697
Health	1,583,561	
Solicitor General	136	
Surdell Taxi Ltd		10,266
Social Services and Housing	10,266	
Surrey & White Rock Home Support Association		1,754,395
Health	1,353,914	
Social Services and Housing	400,481	
Surrey Art Gallery		50,000
Municipal Affairs, Recreation and Culture	50,000	
Surrey Association For Early Childhood Education		518,270
Social Services and Housing	518,270	
Surrey Association for the Mentally Retarded		1,576,962
Social Services and Housing	1,576,962	
Surrey Association for the Mentally Retarded (Clover Valley Industries)		14,133
Social Services and Housing	14,133	
Surrey Bus Service Ltd		18,371
Social Services and Housing	18,371	
Surrey Centennial Museum		29,500
Municipal Affairs, Recreation and Culture	29,500	
Surrey Chamber of Commerce		21,229
Lottery Fund	13,735	
Social Services and Housing	6,594	
Tourism	900	
Surrey Community Resource Society		1,787,507
Attorney General	30,000	
Health	54,397	
Labour and Consumer Services	63,585	
Social Services and Housing	1,639,525	
Surrey Community Services Society		835,738
Health	378,650	
Social Services and Housing	457,088	
Surrey Memorial Hospital		101,027
Health	3,710	
Social Services and Housing	97,317	
Surrey Memorial Hospital Society		54,533,826
Health	54,533,712	
Social Services and Housing	114	
Surrey Public Library		529,030
Lottery Fund	202,000	
Municipal Affairs, Recreation and Culture	327,030	
Surrey Regional Chamber of Commerce		10,500
Regional and Economic Development	10,500	
Surrey Rehabilitation Society		66,842
Advanced Education, Training and Technology	33,182	
Social Services and Housing	33,660	
Surrey School District 36		108,610,346
Advanced Education, Training and Technology	2,869	
Education	108,468,015	
Lottery Fund	3,000	
Social Services and Housing	136,462	
Surrey Travelodge		13,930
Social Services and Housing	13,930	
Surrey Unity of Man Association, The		32,215
Education	32,215	
Surrey YM-YWCA		85,483
Social Services and Housing	85,483	
Surry, J		13,994
Social Services and Housing	13,994	
Survivors of Sexual Abuse		23,298
Health	23,298	
Suter, J		49,174
Social Services and Housing	49,174	
Sutherland & L Sutherland, D		89,989
Social Services and Housing	89,989	
Sutherland & M Dadson & M Wilson &, G		184,758
Social Services and Housing	184,758	
Sutherland Hills Rest Home Ltd		1,412,730
Health	1,402,279	
Social Services and Housing	10,451	
Sutherland, B		69,870
Social Services and Housing	69,870	
Sutker, L W, Dr		75,582
Health	72,082	
Social Services and Housing	2,500	
Solicitor General	1,000	
Suzara, A		19,194
Social Services and Housing	19,194	
Swan Valley Lodge		957,997
Health	957,997	
Swanson, W		13,955
Social Services and Housing	13,955	
Swatske, S		97,758
Social Services and Housing	97,758	
Swift, R		90,687
Social Services and Housing	90,687	
Swindells & M Swindells, R		20,025
Social Services and Housing	20,025	
Synod of the Diocese of New Westminster		153,745
Solicitor General	153,745	
Szabo, E		19,260
Social Services and Housing	19,260	
T & L Care Homes		103,391
Health	71,202	
Social Services and Housing	32,189	
T I E R Support Services		10,728
Social Services and Housing	10,728	
T L C Health Services-Extendicare Ltd		2,840,000
Health	2,840,000	
T R I U M F		4,732,707
Advanced Education, Training and Technology	1,281,207	
Regional and Economic Development	3,451,500	
Tabor Home		1,423,943
Health	1,416,540	
Social Services and Housing	7,403	
Tahltan Tribal Council		115,750
Education	114,100	
Labour and Consumer Services	1,370	
Solicitor General	280	
Tahsis Hospital Society		634,291
Health	634,291	
Tahsis Social Development Society		42,291
Health	22,291	
Labour and Consumer Services	20,000	
Takahashi, D N, Dr		24,608
Solicitor General	24,608	
Takasaki, S T, Dr		20,035
Social Services and Housing	20,035	
Tal & Y Tal, M		47,727
Health	47,727	
Talon Books Ltd		13,000
Municipal Affairs, Recreation and Culture	13,000	

	Ministry $	Total $
Tamahnous Theatre Workshop Society		858,342
Lottery Fund	853,750	
Social Services and Housing	4,592	
Tamplin, R E I, Dr		126,802
Labour and Consumer Services	35,153	
Solicitor General	91,649	
Tansi Friendship Centre Society		58,337
Labour and Consumer Services	35,739	
Native Affairs	22,598	
Target Resources		41,057
Social Services and Housing	41,057	
Tatar, E		25,871
Social Services and Housing	25,871	
Taylor & S Taylor, C		52,752
Social Services and Housing	52,752	
Taylor Manor		1,162,364
Health	1,162,364	
Taylor, C		10,741
Health	10,741	
Taylor, C		10,594
Health	10,594	
Taylor, C		21,828
Social Services and Housing	21,828	
Taylor, J H		10,330
Health	10,330	
Teamwork Employee Resources		23,345
Social Services and Housing	23,345	
Teasdale & M Teasdale, A		70,656
Social Services and Housing	70,656	
Teather, F		32,707
Agriculture and Fisheries	32,707	
Teather, H		13,475
Agriculture and Fisheries	13,475	
Teddy Bear Day Care (Port Alberni)		10,072
Social Services and Housing	10,072	
Teddy Bear Day Care (Sechelt)		74,593
Social Services and Housing	74,593	
Teddy Bear Preschool		20,191
Social Services and Housing	20,191	
Teddy Bear's Place Out of School Daycare		27,243
Social Services and Housing	27,243	
Teknos Educational Services Inc		23,200
Advanced Education, Training and Technology	23,200	
Tempe Tots Daycare		40,257
Social Services and Housing	40,257	
Tender Loving Care Daycare Centre		13,111
Social Services and Housing	13,111	
Tennis B C		97,900
Municipal Affairs, Recreation and Culture	97,900	
Tenth Ave Alliance Wee Care Daycare Centre		34,842
Social Services and Housing	34,842	
Termansen, P E, Dr		16,952
Health	16,802	
Social Services and Housing	150	
Terrace & District Arts Council		17,181
Lottery Fund	17,181	
Terrace & District Christian Council For		54,678
Social Services and Housing	54,678	
Terrace & District Community Services Society		1,653,135
Health	126,543	
Social Services and Housing	1,493,652	
Solicitor General	32,940	
Terrace Calvin Christian School Society		236,445
Education	236,445	
Terrace Cerebral Palsy Association		128,529
Health	128,529	
Terrace Child Development Centre Society		160,236
Education	3,510	
Health	57,000	
Social Services and Housing	99,726	
Terrace Day Care Society		34,423
Social Services and Housing	34,423	
Terrace Health Care Society		9,476,092
Health	9,476,092	
Terrace Health Care Society (II)		1,355,419
Health	1,306,140	
Social Services and Housing	49,279	
Terrace Home Support Services		228,170
Health	165,391	
Social Services and Housing	62,779	
Terrace Public Library Association		43,806
Lottery Fund	1,000	
Municipal Affairs, Recreation and Culture	42,806	
Terrace School District 88		23,498,885
Education	23,495,885	
Lottery Fund	3,000	
Terrace View Vineyards Ltd		158,235
Agriculture and Fisheries	158,235	
Terrace Womens Resource Centre		30,250
Advanced Education, Training and Technology	12,200	
Health	10,000	
Labour and Consumer Services	8,050	
Tessier & K Tessier, L		10,843
Social Services and Housing	10,843	
Thatcher, H		23,976
Social Services and Housing	23,976	
Theatre B C/B C Drama Association		101,713
Lottery Fund	67,899	
Social Services and Housing	33,814	
Theatre La Seizieme		21,245
Education	21,245	
Theatre Terrific Society		17,470
Advanced Education, Training and Technology	2,470	
Education	5,000	
Lottery Fund	10,000	
Themens, V		33,836
Social Services and Housing	33,836	
Themis Program Management & Consulting Ltd		3,638,612
Attorney General	3,638,612	
Thibeau, P		10,793
Social Services and Housing	10,793	
Thiessen, G		25,558
Social Services and Housing	25,558	
Thomas & B Thomas, C		19,260
Social Services and Housing	19,260	
Thomas, E		32,193
Health	32,193	
Thomas, G		19,709
Social Services and Housing	19,709	
Thomas, I		48,500
Regional and Economic Development	48,500	
Thompson & M Thompson, H		37,976
Agriculture and Fisheries	37,976	
Thompson Community Services Inc		227,727
Social Services and Housing	227,727	
Thompson Community Services Okanagan Inc		127,650
Social Services and Housing	127,650	
Thompson Memorial Daycare Society, Phil		23,005
Social Services and Housing	23,005	
Thompson Nicola Regional Hospital District		141,929
Health	45,223	
Regional and Economic Development	96,706	
Thompson Residential & Community Services Inc		2,416,778
Social Services and Housing	2,416,778	
Thompson Valley Crisis & Counselling Services Association		100,404
Health	88,784	
Lottery Fund	11,620	
Thompson, A		43,128
Social Services and Housing	43,128	
Thompson, J		12,000
Social Services and Housing	12,000	
Thompson, L		24,831
Social Services and Housing	24,831	
Thompson, L A		33,749
Health	25,933	
Social Services and Housing	7,816	
Thompson, L M		13,712
Health	13,712	
Thompson, N		13,305
Social Services and Housing	13,305	
Thompson, V		16,743
Solicitor General	16,743	
Thomson Lodge		177,428
Health	177,428	
Three Links Care Society, The		1,541,103
Health	1,533,988	
Social Services and Housing	7,115	
Thul, M		29,231
Social Services and Housing	29,231	
Thurlow & P Thurlow, G		10,999
Social Services and Housing	10,999	
Thygesen, L		14,556
Social Services and Housing	14,556	
Tichy, D, Dr		73,379
Health	73,379	
Tien, G		75,999
Health	75,999	
Tier Support Services		148,335
Social Services and Housing	148,335	
Tilbury Regional Hospital Laundry Society		466,608
Health	466,608	
Tilden & D Tilden, C		31,424
Social Services and Housing	31,424	
Tilden, C		16,774
Social Services and Housing	16,774	
Tillicum Care Society		2,101,918
Health	2,081,954	
Social Services and Housing	19,964	
Tillicum Daycare Society		22,647
Social Services and Housing	22,647	

	Ministry $	Total $
Tillicum Haus Native Friendship Centre		84,289
Health	20,000	
Labour and Consumer Services	41,000	
Native Affairs	22,000	
Social Services and Housing	1,289	
Tillicum Lodge		430,489
Health	428,840	
Social Services and Housing	1,649	
Timbrell, E		19,229
Social Services and Housing	19,229	
Timmins, J G		14,092
Social Services and Housing	14,092	
Timothy Christian School		11,200
Education	11,200	
Tinker-Tots Day Care		14,636
Social Services and Housing	14,636	
Tiny Tots Daycare Ltd		89,837
Social Services and Housing	89,837	
Todd, A		40,817
Social Services and Housing	40,817	
Todd, K		23,986
Social Services and Housing	23,986	
Tofino Hospital Society		1,377,941
Health	1,377,941	
Tokios, J		58,740
Agriculture and Fisheries	58,740	
Tomm, B G, Dr		109,321
Health	109,321	
Tonn, E, Mrs		11,856
Health	11,856	
Toombs, A		78,316
Social Services and Housing	78,316	
Toosey Indian Band		23,899
Agriculture and Fisheries	23,899	
Toriumi, Y		31,976
Agriculture and Fisheries	31,976	
Torok, K		18,463
Social Services and Housing	18,463	
Torp, E		40,466
Social Services and Housing	40,466	
Torrs Vineyard		12,517
Agriculture and Fisheries	12,517	
Toscano Ranches		79,810
Agriculture and Fisheries	79,810	
Tot N Tyke Daycare		64,450
Social Services and Housing	64,450	
Total Communication Deaf Childrens Society of B C		166,332
Education	50,310	
Social Services and Housing	116,022	
Toth, P		67,344
Social Services and Housing	67,344	
Tots & Toddlers Family Day Care		18,920
Social Services and Housing	18,920	
Touchstone Family Association		983,830
Social Services and Housing	983,830	
Touchstone Theatre Company		27,500
Lottery Fund	27,500	
Tourism Association of Southwestern B C		951,253
Advanced Education, Training and Technology	531	
Provincial Secretary	185,953	
Tourism	764,769	
Tourism Association of Vancouver Island		713,260
Provincial Secretary	282,140	
Tourism	431,120	
Tourism Research Group		32,000
Tourism	32,000	
Tourism Vancouver		65,452
Advanced Education, Training and Technology	48,352	
Lottery Fund	3,100	
Tourism	14,000	
Tourism Victoria		33,671
Lottery Fund	30,346	
Tourism	3,325	
Towers, J		112,721
Social Services and Housing	112,721	
Town of Comox		3,098,031
Education	1,059,023	
Municipal Affairs, Recreation and Culture	2,000,204	
Solicitor General	3,284	
Transportation and Highways	35,520	
Town of Creston		1,469,157
Education	727,385	
Municipal Affairs, Recreation and Culture	730,455	
Regional and Economic Development	9,917	
Solicitor General	1,400	
Town of Fort Nelson		1,360,236
Education	187,263	
Lottery Fund	43,733	
Municipal Affairs, Recreation and Culture	1,127,532	
Solicitor General	1,708	
Town of Gibsons		758,953
Education	390,527	
Lottery Fund	15,000	
Municipal Affairs, Recreation and Culture	344,344	
Transportation and Highways	9,082	
Town of Golden		914,813
Education	350,022	
Municipal Affairs, Recreation and Culture	563,791	
Solicitor General	1,000	
Town of Hope		775,218
Education	403,039	
Municipal Affairs, Recreation and Culture	364,091	
Solicitor General	7,120	
Transportation and Highways	968	
Town of Ladysmith		1,603,045
Education	704,272	
Health	265	
Municipal Affairs, Recreation and Culture	890,487	
Regional and Economic Development	4,441	
Solicitor General	1,048	
Transportation and Highways	2,532	
Town of Osoyoos		1,144,148
Education	540,192	
Municipal Affairs, Recreation and Culture	562,190	
Regional and Economic Development	25,000	
Solicitor General	1,144	
Transportation and Highways	15,622	
Town of Port McNeill		535,850
Education	213,232	
Lottery Fund	123,989	
Municipal Affairs, Recreation and Culture	197,629	
Solicitor General	1,000	
Town of Princeton		511,924
Education	235,126	
Municipal Affairs, Recreation and Culture	270,286	
Regional and Economic Development	2,000	
Social Services and Housing	1,060	
Solicitor General	1,196	
Transportation and Highways	2,256	
Town of Qualicum Beach		1,853,107
Education	765,701	
Lottery Fund	250	
Municipal Affairs, Recreation and Culture	836,406	
Solicitor General	750	
Transportation and Highways	250,000	
Town of Sidney		2,983,877
Education	1,746,424	
Lottery Fund	55,094	
Municipal Affairs, Recreation and Culture	1,169,261	
Social Services and Housing	210	
Solicitor General	5,460	
Transportation and Highways	7,428	
Town of Smithers		1,380,839
Education	460,530	
Lottery Fund	51,158	
Municipal Affairs, Recreation and Culture	847,062	
Regional and Economic Development	18,000	
Solicitor General	1,830	
Transportation and Highways	2,259	
Town of View Royal		1,232,726
Education	693,438	
Municipal Affairs, Recreation and Culture	539,288	
Townsend, R		17,048
Social Services and Housing	17,048	
Toy Box Pre School Centre		14,493
Social Services and Housing	14,493	
Tozer, J		32,350
Social Services and Housing	32,350	
Trail & District Child Care Society		162,859
Social Services and Housing	101,259	
Solicitor General	61,600	
Trail & District Community Arts Council		18,180
Lottery Fund	18,180	
Trail & District Community Services Centre Society		144,179
Labour and Consumer Services	144,179	
Trail & District Day Care Society		26,131
Social Services and Housing	26,131	
Trail & District Home Support Association		647,837
Health	642,672	
Social Services and Housing	5,165	
Trail District Chamber of Commerce		20,910
Lottery Fund	2,895	
Regional and Economic Development	9,500	
Social Services and Housing	7,965	
Tourism	550	
Trail Little League		20,150
Lottery Fund	20,150	
Trail Public Library		27,830
Lottery Fund	270	
Municipal Affairs, Recreation and Culture	27,560	

	Ministry $	Total $
Trail Regional Hospital		17,873
Health	7,513	
Social Services and Housing	10,360	
Trail Regional Hospital Society		18,144,660
Health	18,144,660	
Trail School District 11		13,389,642
Education	13,344,327	
Lottery Fund	3,000	
Social Services and Housing	42,315	
Trail Senior Citizens Lodge Society		17,211
Lottery Fund	14,199	
Social Services and Housing	3,012	
Trail Wildlife Association		15,000
Lottery Fund	15,000	
Treasurer of Ontario, The		92,358
Advanced Education, Training and Technology	92,273	
Social Services and Housing	85	
Tredger, W		14,468
Social Services and Housing	14,468	
Tree House Child Minding Service		14,371
Social Services and Housing	14,371	
Trejan Lodge Ltd		370,319
Health	232,550	
Social Services and Housing	137,769	
Trevis, A		32,893
Social Services and Housing	32,893	
Trigg & J Trigg, R		19,260
Social Services and Housing	19,260	
Trigos Footwear		15,116
Social Services and Housing	15,116	
Trilano Pizza Ltd		12,997
Social Services and Housing	12,997	
Trillium Extended Care Hospital		21,562
Social Services and Housing	21,562	
Trillium Health Care Society		1,771,914
Health	1,771,914	
Trillium Lodge		1,052,107
Health	1,044,996	
Social Services and Housing	7,111	
Trimble After School Care Society		12,053
Social Services and Housing	12,053	
Trimble Jones Inc		30,458
Health	6,000	
Solicitor General	24,458	
Trinity Baptist Church		21,600
Social Services and Housing	21,600	
Trinity Center Care Society		1,389,276
Health	1,375,636	
Social Services and Housing	13,640	
Trinity Christian Centre Society		24,860
Education	24,860	
Trinity Western University		52,893
Advanced Education, Training and Technology	52,813	
Municipal Affairs, Recreation and Culture	80	
Triple EE Hog Farm Inc		16,899
Agriculture and Fisheries	16,899	
Tronson Court Group Home		100,060
Social Services and Housing	100,060	
Trottier & D Trottier, C		32,251
Social Services and Housing	32,251	
Trottier, C		30,158
Health	30,158	
Trstenjak, A		20,046
Agriculture and Fisheries	20,046	
Tru-Valu Optical Ltd		84,535
Social Services and Housing	84,535	
Truscott, C		15,458
Social Services and Housing	15,458	
Ts'Ilhqot'In Tribal Council		25,002
Social Services and Housing	25,002	
Tsimshian Tribal Council		24,870
Labour and Consumer Services	22,350	
Social Services and Housing	2,520	
Tuason, A P, Dr		78,171
Health	78,171	
Tufford, H		44,378
Social Services and Housing	44,378	
Tully & Co, Betty		271,421
Social Services and Housing	271,421	
Tumbler Ridge Family Support Society		95,181
Attorney General	8,600	
Social Services and Housing	86,297	
Solicitor General	284	
Tumbler Ridge Golf Society		148,666
Lottery Fund	148,666	
Tumbler Ridge Health Care Services Society		109,449
Health	20,700	
Labour and Consumer Services	88,749	
Tumbler Ridge Health Centre		437,261
Health	437,261	

	Ministry $	Total $
Tumbler Ridge Library		11,175
Municipal Affairs, Recreation and Culture	11,175	
Turkovics, F		18,475
Agriculture and Fisheries	18,475	
Turner & Associates, M		21,413
Social Services and Housing	21,413	
Turner & C Turner, R		62,235
Social Services and Housing	62,235	
Turner, D		67,165
Social Services and Housing	67,165	
Turner, E		18,480
Social Services and Housing	18,480	
Turning Point		69,340
Labour and Consumer Services	69,340	
Turris, K		20,485
Social Services and Housing	20,485	
Twin Cedars Lodge		405,342
Health	405,342	
Twin Cedars Rest Home		601,884
Social Services and Housing	601,884	
Twin Oaks Guest Home Ltd		51,249
Health	51,249	
Ty-An Services		44,262
Solicitor General	44,262	
Typusiak, N J		15,278
Social Services and Housing	15,278	
U B C Museum of Anthroplogy		30,000
Lottery Fund	30,000	
U Hill Kinderclub		30,340
Social Services and Housing	30,340	
UBCM Commemorative Program Awards		24,761
Municipal Affairs, Recreation and Culture	24,761	
Uhlmann, R P, Dr		35,045
Health	35,045	
Ujimoto, G A		17,281
Social Services and Housing	17,281	
Ulkatcho Indian Band		37,135
Education	32,160	
Solicitor General	4,975	
Umista Cultural Society		22,350
Lottery Fund	850	
Municipal Affairs, Recreation and Culture	16,500	
Native Affairs	5,000	
Under the Rainbow Childcare Complex		23,244
Social Services and Housing	23,244	
Uneeda Construction Ltd		12,153
Social Services and Housing	12,153	
Union of B C Municipalities		15,790
Lottery Fund	8,000	
Municipal Affairs, Recreation and Culture	7,790	
United Chinese Community Enrichment Services Society		48,000
Advanced Education, Training and Technology	20,000	
Attorney General	3,000	
Lottery Fund	25,000	
United Church of Canada		58,786
Solicitor General	58,786	
United Lodge		240,172
Health	240,172	
United Native Nations		31,923
Labour and Consumer Services	2,500	
Lottery Fund	1,749	
Native Affairs	4,300	
Social Services and Housing	23,374	
United Native Nations (Zone Four)		36,000
Social Services and Housing	36,000	
United Native Nations Friendship Centre		83,547
Labour and Consumer Services	58,654	
Native Affairs	23,000	
Social Services and Housing	1,893	
United Way of Greater Victoria		126,180
Lottery Fund	126,180	
United World College of the Atlantic Ltd		26,353
Advanced Education, Training and Technology	26,353	
Unity Daycare Centre		59,937
Social Services and Housing	59,937	
Universal Signs		14,167
Social Services and Housing	14,167	
University Heights Youth Athletic Association		113,334
Lottery Fund	113,334	
University Hill After School Care Society		50,567
Social Services and Housing	50,567	
University Hospital (George Derby)		5,399,341
Health	5,394,558	
Social Services and Housing	4,783	
University Hospital (Shaughnessy Site)		1,821,919
Advanced Education, Training and Technology	5,354	
Health	1,640,738	
Labour and Consumer Services	116,474	
Social Services and Housing	58,910	
Solicitor General	443	

	Ministry $	Total $
University Hospital Society		116,421,560
Health	116,067,198	
Labour and Consumer Services	228,298	
Social Services and Housing	125,885	
Solicitor General	179	
University Kindercare Society		40,758
Social Services and Housing	40,758	
University of B C		258,981,797
Advanced Education, Training and Technology	255,550,044	
Agriculture and Fisheries	505,090	
Attorney General	47,256	
Education	55,700	
Energy, Mines and Petroleum Resources	100,900	
Environment	722,870	
Forests	750	
Health	1,909,312	
Labour and Consumer Services	7,000	
Lottery Fund	10,955	
Provincial Secretary	1,000	
Regional and Economic Development	1,000	
Social Services and Housing	15,420	
Solicitor General	53,000	
Transportation and Highways	1,500	
University of B C Day Care Council Society		14,097
Social Services and Housing	14,097	
University of B C Research Institute		204,403
Agriculture and Fisheries	24,000	
Health	180,329	
Social Services and Housing	74	
University of Ottawa		12,000
Energy, Mines and Petroleum Resources	12,000	
University of Saskatchewan		1,049,644
Advanced Education, Training and Technology	1,042,740	
Attorney General	6,904	
University of Toronto		11,740
Energy, Mines and Petroleum Resources	11,740	
University of Victoria		87,672,203
Advanced Education, Training and Technology	87,220,260	
Agriculture and Fisheries	22,900	
Attorney General	21,292	
Education	308,799	
Health	14,022	
Labour and Consumer Services	3,000	
Lottery Fund	800	
Native Affairs	5,000	
Provincial Secretary	200	
Regional and Economic Development	2,000	
Social Services and Housing	73,930	
University Sports Awards		838,400
Advanced Education, Training and Technology	838,400	
University Womens Club of Campbell River		40,600
Advanced Education, Training and Technology	40,600	
Uphill Memorial Home Society, Tom, The		893,889
Health	888,004	
Social Services and Housing	5,885	
Upjohn Healthcare Services		3,599,623
Health	3,350,564	
Social Services and Housing	249,059	
Upper Fraser Community Association		12,600
Lottery Fund	12,600	
Upper Fraser Valley Developmental Preschool Society		39,592
Education	7,000	
Social Services and Housing	32,592	
Upper Fraser Valley Neurological Society		81,289
Health	80,465	
Social Services and Housing	824	
Upper Fraser Valley Redevelopmental Preschool Society		66,666
Lottery Fund	66,666	
Upper Fraser Valley Society for Mentally Handicapped People		276,856
Social Services and Housing	276,856	
Upper Fraser Valley Transition Society		125,426
Social Services and Housing	125,426	
Upper Fraser Valley Union Board of Health		36,300
Health	36,300	
Upper Island Union Board of Health		29,965
Health	29,965	
Upper Nicola Indian Band		34,100
Lottery Fund	34,100	
Upper North Thompson Family Service		10,840
Attorney General	8,600	
Social Services and Housing	2,240	
Upton, E, Dr		12,754
Health	12,754	
Urban Native Youth Association		127,750
Social Services and Housing	127,750	
Urban Research Group Ltd, The		61,600
International Business and Immigration	61,600	
Urban, D E, Dr		23,449
Advanced Education, Training and Technology	1,613	
Social Services and Housing	21,836	
Ursa Major Holdings Ltd		13,183
Social Services and Housing	13,183	
Urschel, J		13,020
Health	13,020	
Utan Enterprises Ltd-Orian Home		1,076,066
Health	1,054,458	
Social Services and Housing	21,608	
Utley, N		17,703
Social Services and Housing	17,703	
V I S T A Programs		44,916
Social Services and Housing	44,916	
V S Services Ltd		1,079,738
Solicitor General	1,079,738	
Valemount Curling Club		64,206
Lottery Fund	64,206	
Valemount Health Planning Society		257,941
Health	251,441	
Labour and Consumer Services	6,500	
Valemount Historic Society		12,038
Lottery Fund	12,038	
Valemount Pines Golf & Country Club		56,529
Lottery Fund	33,399	
Social Services and Housing	23,130	
Valenciano & C Valenciano, R		35,553
Health	35,553	
Valenciano Holdings Ltd		21,304
Social Services and Housing	21,304	
Valenciano, R		60,728
Social Services and Housing	60,728	
Valhaven Home		408,131
Health	408,131	
Valley Christian School Society		367,664
Education	367,664	
Valley Home Support Society		2,138,713
Health	1,861,636	
Social Services and Housing	277,077	
Valley Native Friendship Centre		169,212
Labour and Consumer Services	40,000	
Native Affairs	20,908	
Social Services and Housing	108,304	
Valley Pharmacy Ltd		21,084
Social Services and Housing	21,084	
Valley Therapeutic Equestrian Association		32,693
Lottery Fund	32,693	
Valleyhaven Guest Home		327,283
Health	327,283	
Vallican Archaeological Park Society		26,114
Social Services and Housing	26,114	
Van Aert, C		36,420
Social Services and Housing	36,420	
Van Der Molen & F Van Der Molen, I		18,446
Social Services and Housing	18,446	
Van Der Molen, I		26,013
Social Services and Housing	26,013	
Van Hoogstraten, J		47,539
Health	11,851	
Social Services and Housing	35,688	
Van Houttum & R Van Houttum, T		27,761
Agriculture and Fisheries	27,761	
Van Ingen Services Ltd		16,711
Advanced Education, Training and Technology	16,711	
Van Isle Disability		11,099
Social Services and Housing	11,099	
Van Keith, K		15,600
Social Services and Housing	15,600	
Van Leeuwen Home		63,713
Health	52,586	
Social Services and Housing	11,127	
Van Tongeren, J		60,001
Social Services and Housing	60,001	
Van Volkingburgh, S		24,761
Social Services and Housing	24,761	
Van Zoeren, B		21,344
Social Services and Housing	21,344	
Vancouver Academy of Music		79,434
Lottery Fund	79,434	
Vancouver Art Gallery Association		592,834
Municipal Affairs, Recreation and Culture	592,834	
Vancouver Bach Choir		15,750
Lottery Fund	15,750	
Vancouver Ballet Society		12,000
Municipal Affairs, Recreation and Culture	12,000	
Vancouver Board of Trade, The		18,175
Provincial Secretary	675	
Tourism	17,500	
Vancouver Cantata Singers		10,800
Lottery Fund	10,800	
Vancouver Celebration of the Arts Society		12,500
Lottery Fund	12,500	

	Ministry $	Total $
Vancouver Chamber Choir		92,434
Lottery Fund	92,434	
Vancouver Chinese Canadian Activity Centre Society		96,000
Lottery Fund	96,000	
Vancouver Christian School Association		420,118
Education	420,118	
Vancouver College Ltd		2,055,361
Education	2,055,361	
Vancouver Community College		59,996,581
Advanced Education, Training and Technology	59,858,288	
Education	40,000	
Municipal Affairs, Recreation and Culture	1,840	
Social Services and Housing	96,453	
Vancouver Community YMCA		350,883
Social Services and Housing	350,883	
Vancouver Conservatory of Theatrical Arts Society		10,248
Social Services and Housing	10,248	
Vancouver Cultural Alliance		40,870
Lottery Fund	15,000	
Social Services and Housing	25,870	
Vancouver Dance Centre Society		55,000
Lottery Fund	55,000	
Vancouver East Cultural Centre		72,500
Lottery Fund	72,500	
Vancouver Educational Opportunities for Children Society		185,332
Social Services and Housing	185,332	
Vancouver Folk Music Festival Society		60,160
Municipal Affairs, Recreation and Culture	60,160	
Vancouver General Hospital		225,173,449
Advanced Education, Training and Technology	15,009	
Health	224,802,359	
Labour and Consumer Services	155,000	
Social Services and Housing	180,792	
Solicitor General	20,289	
Vancouver General Hospital Foundation		100,000
Lottery Fund	100,000	
Vancouver Home Support Society		3,958,554
Health	2,415,124	
Social Services and Housing	1,543,430	
Vancouver Indian Centre Society		90,998
Labour and Consumer Services	1,000	
Native Affairs	23,000	
Social Services and Housing	66,998	
Vancouver International Airport Authority		37,500
International Business and Immigration	37,500	
Vancouver International Comedy Festival Society		15,000
Lottery Fund	15,000	
Vancouver International Film Festival		40,000
Lottery Fund	40,000	
Vancouver Island Advanced Technology Centre		30,000
Advanced Education, Training and Technology	30,000	
Vancouver Island Autistic Home Society		10,000
Social Services and Housing	10,000	
Vancouver Island Development Economics Association		121,775
Regional and Economic Development	121,775	
Vancouver Island Exhibition Association		12,577
Agriculture and Fisheries	12,577	
Vancouver Island Haven Society		152,266
Social Services and Housing	152,266	
Vancouver Island Housing Association for the Physically Disabled (1976)		983,079
Health	945,095	
Lottery Fund	9,233	
Social Services and Housing	28,751	
Vancouver Island Mine Safety Association		13,000
Energy, Mines and Petroleum Resources	13,000	
Vancouver Island North School District 85		14,476,074
Education	14,473,074	
Lottery Fund	3,000	
Vancouver Island Piping Industry		13,850
Advanced Education, Training and Technology	13,850	
Vancouver Island Providence Community Association		113,427
Health	82,085	
Social Services and Housing	31,342	
Vancouver Island Regional Library		1,140,098
Municipal Affairs, Recreation and Culture	1,140,098	
Vancouver Island Safety Council		124,329
Solicitor General	124,329	
Vancouver Island Shakespeare Festival Society		14,500
Lottery Fund	14,500	
Vancouver Island West School District 84		4,994,212
Education	4,991,212	
Lottery Fund	3,000	
Vancouver Island Youth Conference Association		10,000
Labour and Consumer Services	10,000	
Vancouver Island-Coast Regional Arts Council		10,000
Lottery Fund	10,000	
Vancouver Life Skills Society		30,916
Social Services and Housing	30,916	
Vancouver Maritime Museum		75,000
Lottery Fund	75,000	
Vancouver Mental Patients Association Society		285,075
Health	246,367	
Social Services and Housing	38,708	
Vancouver Montessori School Society		127,507
Education	127,507	
Vancouver Multicultural Society of B C		18,000
Lottery Fund	18,000	
Vancouver Museum		199,800
Education	1,050	
Lottery Fund	198,750	
Vancouver Neurological Centre		1,211,341
Advanced Education, Training and Technology	7,232	
Health	1,198,508	
Social Services and Housing	5,601	
Vancouver New Music Society		14,750
Lottery Fund	14,750	
Vancouver Opera Association		451,306
Lottery Fund	447,651	
Social Services and Housing	3,655	
Vancouver Oral Centre For Deaf Children Inc, The		302,820
Education	207,253	
Social Services and Housing	95,567	
Vancouver Prosthetics Inc		15,830
Health	12,553	
Social Services and Housing	3,277	
Vancouver Public Aquarium		25,250
Education	25,250	
Vancouver Public Library		256,952
Lottery Fund	170,475	
Municipal Affairs, Recreation and Culture	86,477	
Vancouver Resource Society for the Physically Disabled		1,907,285
Health	1,306,115	
Social Services and Housing	601,170	
Vancouver Resource Society-Kelly Court		273,946
Health	273,946	
Vancouver Rowing Club		39,372
Lottery Fund	39,372	
Vancouver Safety Council		99,351
Solicitor General	99,351	
Vancouver School District 39		119,357,596
Advanced Education, Training and Technology	11,692	
Education	118,295,442	
Lottery Fund	3,000	
Social Services and Housing	966,962	
Solicitor General	80,500	
Vancouver School of Theology		210,000
Advanced Education, Training and Technology	210,000	
Vancouver Sea Festival Society		25,000
Lottery Fund	25,000	
Vancouver Society For Early Music		26,788
Lottery Fund	26,788	
Vancouver Symphony Society		675,000
Lottery Fund	675,000	
Vancouver Talmud Torah Society		679,645
Education	679,092	
Social Services and Housing	553	
Vancouver Taxi Ltd		32,888
Social Services and Housing	32,888	
Vancouver Theatresports League		29,879
Lottery Fund	29,879	
Vancouver Variety Club		150,000
Lottery Fund	150,000	
Vancouver Volunteer Centre, The		51,371
Social Services and Housing	51,371	
Vancouver Waldorf School Society, The		361,464
Education	361,119	
Lottery Fund	75	
Social Services and Housing	270	
Vancouver Women in Film & Video Society		10,000
Advanced Education, Training and Technology	10,000	
Vancouver Writers Festival Society		20,500
Municipal Affairs, Recreation and Culture	20,500	
Vancouver-Richmond Association for Mentally Handicapped People		2,170,407
Health	28,272	
Social Services and Housing	2,142,135	
Vancouver-Richmond Association for the Mentally Retarded		3,921,608
Health	5,010	
Social Services and Housing	3,916,598	
Vancouver-Yokohama Sister City Society		16,300
Lottery Fund	16,300	
Vanderhoof Alcohol & Drug Task Force		28,861
Labour and Consumer Services	28,861	
Vanderhoof Chamber of Commerce		10,148
Regional and Economic Development	3,300	
Social Services and Housing	6,598	
Tourism	250	
Vanderhoof Fall Fair Association		73,000

	Ministry $	Total $
Lottery Fund	73,000	
Vanderhoof Home Support Services		162,754
Health	140,271	
Social Services and Housing	22,483	
Vanderhoof Minor Hockey Association		25,000
Education	25,000	
Vanderhoof Task Force		14,851
Labour and Consumer Services	14,851	
Vanderhulst, A		51,589
Social Services and Housing	51,589	
Vanderwal, W		12,120
Social Services and Housing	12,120	
Vaness, F L		52,056
Health	52,056	
Vansickle, K, Mrs		17,567
Health	13,125	
Social Services and Housing	4,442	
Variety Child Development Centre		46,723
Education	14,065	
Health	26,584	
Social Services and Housing	6,074	
Varnel, M		203,033
Social Services and Housing	203,033	
Vaseaux Farms Ltd		113,546
Agriculture and Fisheries	113,546	
Vaski, F		19,573
Agriculture and Fisheries	19,573	
Vedalia Biological Research		20,079
Agriculture and Fisheries	20,079	
Veejay House		82,215
Social Services and Housing	82,215	
Vel-Rey Lodge		537,172
Health	334,375	
Social Services and Housing	202,797	
Venables, G		24,469
Health	24,469	
Verity & G Verity, K		10,528
Social Services and Housing	10,528	
Vermilion Irrigation District		12,650
Agriculture and Fisheries	12,650	
Vernon & District Association for the Mentally Handicapped		350,176
Health	279,135	
Social Services and Housing	71,041	
Vernon & District Chamber of Commerce		471,637
Lottery Fund	390,550	
Regional and Economic Development	12,000	
Social Services and Housing	67,887	
Tourism	1,200	
Vernon & District Home Support Society		1,138,424
Health	1,090,150	
Social Services and Housing	48,274	
Vernon Christian Fellowship		44,509
Education	44,509	
Vernon Christian School Society		174,629
Education	174,629	
Vernon Community Arts Council		12,021
Lottery Fund	12,021	
Vernon Community Task Force on Teenage Drinking		16,600
Labour and Consumer Services	16,600	
Vernon Jubilee Hospital		186,385
Social Services and Housing	186,385	
Vernon Jubilee Hospital Auxiliary		10,063
Lottery Fund	10,063	
Vernon Jubilee Hospital Society		28,298,371
Health	28,170,371	
Labour and Consumer Services	128,000	
Vernon School District 22		28,056,646
Education	28,010,800	
Lottery Fund	3,000	
Social Services and Housing	42,846	
Vernon Womens Transistion House Society		304,699
Attorney General	22,500	
Health	2,939	
Social Services and Housing	211,570	
Solicitor General	67,690	
Vernon Yacht Club		14,250
Lottery Fund	14,250	
Versa Services		1,012,253
Solicitor General	1,012,253	
Versun Enterprises Ltd		555,121
Health	554,476	
Social Services and Housing	645	
Vesaniemi, E		17,746
Social Services and Housing	17,746	
Veterinary Infectious Disease Organization		11,400
Agriculture and Fisheries	11,400	
Vic West Community Y		66,935
Social Services and Housing	66,935	
Victor, M		15,858
Social Services and Housing	15,858	

	Ministry $	Total $
Victoria Arts Collarborative		10,661
Lottery Fund	7,500	
Social Services and Housing	3,161	
Victoria Association for Community Diversion/Meditation Services		116,267
Attorney General	15,000	
Solicitor General	101,267	
Victoria Association for Street Kids		50,000
Labour and Consumer Services	50,000	
Victoria Career Development Society		106,283
Social Services and Housing	106,283	
Victoria Child Sexual Abuse Society		77,270
Attorney General	35,500	
Health	300	
Labour and Consumer Services	200	
Social Services and Housing	41,270	
Victoria Chinatown Care Centre		549,955
Health	536,998	
Social Services and Housing	12,957	
Victoria Christian Education Society		1,337,647
Education	1,337,647	
Victoria Churches Group Home Society		37,051
Social Services and Housing	37,051	
Victoria College of Art		25,000
Municipal Affairs, Recreation and Culture	25,000	
Victoria Commonwealth Games Society		1,531,114
Lottery Fund	1,531,114	
Victoria Conservatory of Music		54,600
Lottery Fund	54,600	
Victoria Cool Aid Society		977,226
Health	259,254	
Labour and Consumer Services	78,000	
Social Services and Housing	639,972	
Victoria Easter Seal Telethon		15,000
Lottery Fund	15,000	
Victoria Epilepsy & Parkinsons Centre		24,500
Health	24,500	
Victoria Family Violence & Counselling for Men Society		28,470
Solicitor General	28,470	
Victoria Gerontology Association		254,000
Labour and Consumer Services	25[illegible]000	
Victoria Handicapped Recreation Society		46,260
Health	1,260	
Social Services and Housing	45,000	
Victoria Home Support Society		722,092
Health	720,987	
Social Services and Housing	1,105	
Victoria Independent Retailers Association		12,856
Social Services and Housing	12,856	
Victoria International Boat Race		11,000
Lottery Fund	10,000	
Provincial Secretary	1,000	
Victoria International Festival		63,850
Lottery Fund	63,850	
Victoria Jazz Society		13,777
Lottery Fund	7,500	
Social Services and Housing	6,277	
Victoria Life Enrichment Society		535,633
Labour and Consumer Services	502,357	
Social Services and Housing	33,276	
Victoria Lodge		254,606
Health	238,790	
Social Services and Housing	15,816	
Victoria Native Friendship Centre		152,027
Labour and Consumer Services	61,103	
Native Affairs	22,000	
Social Services and Housing	49,112	
Solicitor General	19,812	
Victoria Rediscovery Society		71,764
Social Services and Housing	71,764	
Victoria Rest Home Ltd		282,992
Health	185,794	
Social Services and Housing	97,198	
Victoria Schizophrenic Support Society		122,344
Health	121,532	
Social Services and Housing	812	
Victoria Single Parent Resource Center Society		39,256
Social Services and Housing	39,256	
Victoria Society For Educational Alternatives		296,876
Government Management Services	4,500	
Social Services and Housing	292,376	
Victoria Status of Women Action Group Society		15,900
Advanced Education, Training and Technology	15,900	
Victoria Symphony Society		117,500
Lottery Fund	117,500	
Victoria Vocational College		37,500
Social Services and Housing	37,500	
Victoria Womens Sexual Assault Centre		26,701
Attorney General	21,045	
Lottery Fund	5,656	

	Ministry $	Total $
Victoria Womens Transition House Society		213,250
Attorney General	24,500	
Social Services and Housing	183,750	
Solicitor General	5,000	
Victoria YM-YWCA Out of School Program		135,974
Social Services and Housing	135,974	
Victorian Hospital & Health Services Society of Kaslo		696,968
Health	696,968	
Victorian Order of Nurses Adult Day Care		125,697
Health	125,697	
Victorian Order of Nurses B C		105,100
Health	105,100	
Victory House		279,629
Health	279,629	
Victory, B L		12,156
Social Services and Housing	12,156	
View Royal Public Library Association		11,425
Municipal Affairs, Recreation and Culture	11,425	
View the Performing Arts Society		15,000
Lottery Fund	15,000	
Villa Cathay Care Home Society		1,922,416
Health	1,877,401	
Social Services and Housing	45,015	
Villa Pandora		155,776
Health	91,772	
Social Services and Housing	64,004	
Villa Villekulla		13,741
Social Services and Housing	13,741	
Villa Vista Lodge Inc		178,699
Health	114,363	
Social Services and Housing	64,336	
Village Day Care Society		36,564
Social Services and Housing	36,564	
Village of 100 Mile House		495,875
Attorney General	8,600	
Education	123,866	
Municipal Affairs, Recreation and Culture	346,564	
Regional and Economic Development	2,000	
Solicitor General	2,552	
Transportation and Highways	12,293	
Village of Alert Bay		232,680
Education	60,520	
Lottery Fund	3,100	
Municipal Affairs, Recreation and Culture	155,648	
Solicitor General	912	
Transportation and Highways	12,500	
Village of Anmore		233,277
Education	51,730	
Lottery Fund	1,350	
Municipal Affairs, Recreation and Culture	145,217	
Transportation and Highways	34,980	
Village of Ashcroft		719,877
Education	203,585	
Municipal Affairs, Recreation and Culture	515,292	
Solicitor General	1,000	
Village of Belcarra		160,591
Education	84,716	
Municipal Affairs, Recreation and Culture	75,875	
Village of Burns Lake		470,441
Attorney General	8,600	
Education	123,728	
Municipal Affairs, Recreation and Culture	338,113	
Village of Cache Creek		439,257
Education	94,364	
Lottery Fund	32,645	
Municipal Affairs, Recreation and Culture	311,248	
Solicitor General	1,000	
Village of Chase		873,380
Education	267,379	
Municipal Affairs, Recreation and Culture	516,847	
Transportation and Highways	89,154	
Village of Clinton		263,307
Education	66,300	
Municipal Affairs, Recreation and Culture	196,007	
Solicitor General	1,000	
Village of Cumberland		493,956
Education	233,204	
Lottery Fund	7,017	
Municipal Affairs, Recreation and Culture	240,305	
Transportation and Highways	13,430	
Village of Fort St James		585,171
Attorney General	17,200	
Education	148,816	
Municipal Affairs, Recreation and Culture	418,405	
Solicitor General	750	
Village of Fraser Lake		326,115
Education	106,916	
Lottery Fund	8,963	
Municipal Affairs, Recreation and Culture	209,486	
Solicitor General	750	
Village of Fruitvale		510,985
Education	249,924	
Municipal Affairs, Recreation and Culture	257,834	
Transportation and Highways	3,227	
Village of Gold River		609,093
Education	182,775	
Health	25,874	
Lottery Fund	156,873	
Municipal Affairs, Recreation and Culture	217,569	
Regional and Economic Development	25,000	
Social Services and Housing	252	
Solicitor General	750	
Village of Granisle		159,162
Education	58,367	
Lottery Fund	3,100	
Municipal Affairs, Recreation and Culture	93,035	
Social Services and Housing	3,360	
Solicitor General	1,300	
Village of Harrison Hot Springs		386,529
Education	74,395	
Municipal Affairs, Recreation and Culture	307,176	
Regional and Economic Development	4,958	
Village of Hazelton		373,916
Education	28,685	
Lottery Fund	119,999	
Municipal Affairs, Recreation and Culture	225,232	
Village of Kaslo		517,346
Education	146,286	
Municipal Affairs, Recreation and Culture	306,312	
Regional and Economic Development	1,748	
Solicitor General	1,000	
Transportation and Highways	62,000	
Village of Keremeos		609,920
Education	135,197	
Lottery Fund	83,334	
Municipal Affairs, Recreation and Culture	389,389	
Regional and Economic Development	1,000	
Solicitor General	1,000	
Village of Lake Cowichan		1,077,405
Education	314,794	
Lottery Fund	158,512	
Municipal Affairs, Recreation and Culture	570,858	
Regional and Economic Development	25,913	
Social Services and Housing	4,578	
Solicitor General	750	
Transportation and Highways	2,000	
Village of Lillooet		443,208
Education	169,879	
Finance and Corporate Relations	2,371	
Municipal Affairs, Recreation and Culture	248,976	
Regional and Economic Development	1,700	
Solicitor General	1,282	
Transportation and Highways	19,000	
Village of Lions Bay		345,231
Education	171,480	
Lottery Fund	62,877	
Municipal Affairs, Recreation and Culture	109,874	
Solicitor General	1,000	
Village of Lumby		307,353
Education	116,178	
Municipal Affairs, Recreation and Culture	174,489	
Transportation and Highways	16,686	
Village of Lytton		151,572
Education	33,869	
Municipal Affairs, Recreation and Culture	116,703	
Solicitor General	1,000	
Village of Masset		569,546
Education	61,957	
Lottery Fund	3,000	
Municipal Affairs, Recreation and Culture	201,779	
Solicitor General	4,810	
Transportation and Highways	298,000	
Village of McBride		227,621
Education	55,311	
Health	300	
Municipal Affairs, Recreation and Culture	165,654	
Transportation and Highways	6,356	
Village of Midway		218,209
Education	65,938	
Health	30,000	
Lottery Fund	32,950	
Municipal Affairs, Recreation and Culture	88,321	
Solicitor General	1,000	
Village of Montrose		406,149
Education	180,495	
Municipal Affairs, Recreation and Culture	224,604	
Solicitor General	1,050	
Village of Nakusp		396,099
Education	161,122	
Municipal Affairs, Recreation and Culture	223,543	

	Ministry $	Total $
Regional and Economic Development	2,434	
Solicitor General	1,000	
Transportation and Highways	8,000	
Village of New Denver		275,680
Education	66,976	
Lottery Fund	6,015	
Municipal Affairs, Recreation and Culture	201,939	
Solicitor General	750	
Village of Oliver		909,881
Education	349,183	
Municipal Affairs, Recreation and Culture	556,454	
Social Services and Housing	380	
Solicitor General	1,544	
Transportation and Highways	2,320	
Village of Pemberton		167,331
Education	26,655	
Municipal Affairs, Recreation and Culture	139,676	
Solicitor General	1,000	
Village of Port Alice		235,927
Education	101,817	
Lottery Fund	6,212	
Municipal Affairs, Recreation and Culture	126,898	
Solicitor General	1,000	
Village of Port Clements		289,566
Education	46,122	
Health	2,795	
Municipal Affairs, Recreation and Culture	240,649	
Village of Port Edward		196,337
Education	53,092	
Municipal Affairs, Recreation and Culture	142,245	
Solicitor General	1,000	
Village of Pouce Coupe		367,897
Education	70,446	
Municipal Affairs, Recreation and Culture	297,451	
Village of Salmo		322,599
Education	115,404	
Finance and Corporate Relations	53	
Municipal Affairs, Recreation and Culture	205,942	
Solicitor General	1,200	
Village of Sayward		168,875
Education	40,433	
Municipal Affairs, Recreation and Culture	126,973	
Solicitor General	1,469	
Village of Silverton		190,322
Education	36,398	
Lottery Fund	8,003	
Municipal Affairs, Recreation and Culture	145,921	
Village of Slocan		188,943
Education	34,142	
Lottery Fund	11,750	
Municipal Affairs, Recreation and Culture	142,301	
Solicitor General	750	
Village of Tahsis		369,028
Education	78,039	
Lottery Fund	75,000	
Municipal Affairs, Recreation and Culture	210,989	
Regional and Economic Development	5,000	
Village of Telkwa		395,946
Education	96,986	
Municipal Affairs, Recreation and Culture	294,465	
Regional and Economic Development	1,217	
Social Services and Housing	672	
Solicitor General	1,000	
Transportation and Highways	1,606	
Village of Ucluelet		290,383
Education	108,134	
Municipal Affairs, Recreation and Culture	182,249	
Village of Valemount		462,558
Education	116,432	
Municipal Affairs, Recreation and Culture	341,487	
Social Services and Housing	3,369	
Solicitor General	1,020	
Tourism	250	
Village of Warfield		535,006
Education	289,603	
Municipal Affairs, Recreation and Culture	239,514	
Transportation and Highways	5,889	
Village of Zeballos		230,811
Education	9,682	
Health	48,900	
Municipal Affairs, Recreation and Culture	171,229	
Solicitor General	1,000	
Villeneuve House		117,499
Health	115,246	
Social Services and Housing	2,253	
Vilvang, M		18,347
Health	18,347	
Vincent Avenue Daycare		12,682
Social Services and Housing	12,682	
Vincent, M		35,022
Social Services and Housing	35,022	
Vincent, P		59,231
Social Services and Housing	59,231	
Vinge & Associates, Bernard C		314,785
Health	8,235	
Social Services and Housing	306,550	
Vipond, E		12,410
Health	12,410	
Virginia Estates Country Daycare		16,883
Social Services and Housing	16,883	
Visions Book Store		10,999
Health	10,999	
Vista		140,866
Health	140,866	
Vital Statistics Documentation		75,120
Social Services and Housing	75,120	
Vocational Rehabilitation Services		85,048
Advanced Education, Training and Technology	85,048	
Vogt, L A, Dr		10,490
Health	10,490	
Voloshinski, S		10,423
Social Services and Housing	10,423	
Volunteer Grandparents Society		60,070
Social Services and Housing	60,070	
Wachsmuth, M A, Dr		23,617
Solicitor General	23,617	
Waddells Haven Guest Home		351,133
Health	204,693	
Social Services and Housing	146,440	
Waddington Group Home		151,132
Social Services and Housing	151,132	
Waddington Way Care Centre		65,947
Health	63,755	
Social Services and Housing	2,192	
Wade Collins Prosthetic Clinic Ltd		22,527
Health	22,527	
Waglisla Glilas		20,102
Social Services and Housing	20,102	
Wagner Hills Farm Society		79,063
Agriculture and Fisheries	830	
Labour and Consumer Services	15,000	
Social Services and Housing	63,233	
Wahl & A Wahl, E		34,793
Agriculture and Fisheries	34,793	
Wakefield, H J		52,919
Health	52,399	
Social Services and Housing	520	
Wakeman, C		32,304
Social Services and Housing	32,304	
Walcot, M E		19,235
Health	11,851	
Social Services and Housing	7,384	
Waldorf School Association of Kelowna		87,336
Education	83,758	
Social Services and Housing	3,578	
Walhachin Soldiers Memorial Hall Society		75,000
Lottery Fund	75,000	
Walker & M Walker, H		24,413
Health	24,413	
Walker, K		15,740
Social Services and Housing	15,740	
Walker, R E, Dr		10,736
Health	10,736	
Wall & C Wall, C		16,636
Social Services and Housing	16,636	
Wallace, F		35,425
Social Services and Housing	35,425	
Wallace, L		22,435
Social Services and Housing	22,435	
Wallace, M E		12,246
Health	12,246	
Walter, D		23,259
Health	16,833	
Social Services and Housing	6,426	
Walters, K C, Dr		14,277
Social Services and Housing	14,277	
Walther, K		27,320
Agriculture and Fisheries	27,320	
Warcup, K		12,351
Social Services and Housing	12,351	
Warehouse School Society		86,830
Social Services and Housing	86,830	
Wargovcsik, F		34,561
Agriculture and Fisheries	34,561	
Warm Fuzzies Daycare Centres		15,379
Social Services and Housing	15,379	
Warner, C		18,530
Social Services and Housing	18,530	
Washington Hotel		12,197
Social Services and Housing	12,197	

	Ministry $	Total $
Watari Research Association		57,152
Social Services and Housing	57,152	
Waterloo Rest Home		29,642
Social Services and Housing	29,642	
Waterman, L, Dr		23,426
Health	21,676	
Social Services and Housing	1,750	
Watkins, S		41,073
Solicitor General	41,073	
Watson & D Watson, B		11,579
Social Services and Housing	11,579	
Watson, J		12,069
Health	12,069	
Watson, J R, Dr		13,389
Social Services and Housing	13,389	
Watts & L Watts, F		28,625
Health	28,625	
Watts, B		15,247
Social Services and Housing	15,247	
Wautier, J		16,050
Social Services and Housing	16,050	
Way Home Preschool, The		24,075
Social Services and Housing	24,075	
Waycon Manufacturing Ltd		10,920
Social Services and Housing	10,920	
Weaver, B R		34,511
Social Services and Housing	34,511	
Weber, H		18,857
Health	18,857	
Webster, A		99,996
Social Services and Housing	99,996	
Webster, R		20,924
Health	20,924	
Webster, V		20,530
Social Services and Housing	20,530	
Websters Corners Daycare Centre		61,105
Social Services and Housing	61,105	
Wee Care Daycare Centre		19,031
Social Services and Housing	19,031	
Weideman, R		21,111
Solicitor General	21,111	
Weiland & E Weiland, B		16,633
Social Services and Housing	16,633	
Weisenburger, R		22,486
Health	10,169	
Social Services and Housing	12,317	
Weitzel, W		30,475
Social Services and Housing	30,475	
Welch, S J, Dr		11,494
Health	11,494	
Weldring, W		36,808
Social Services and Housing	36,808	
Wells, A		38,393
Social Services and Housing	38,393	
Wells, F		16,057
Health	12,908	
Social Services and Housing	3,149	
Wells, T		72,791
Agriculture and Fisheries	72,791	
Wennesland, D E, Mrs		20,062
Social Services and Housing	20,062	
Wessel Optical Ltd		12,936
Social Services and Housing	12,936	
Wesseling & W Wesseling, A		88,199
Social Services and Housing	88,199	
West Bay Vineyards Ltd		65,695
Agriculture and Fisheries	65,695	
West Coast Christian Fellowship		334,090
Education	334,090	
West Coast General Hospital Society, The		10,617,497
Health	10,617,497	
West Coast Health Care Services (Vancouver) Ltd		414,035
Health	414,035	
West Coast Health Care Services Ltd		985,886
Health	974,555	
Social Services and Housing	11,331	
West Coast Prep Society		672,980
Social Services and Housing	672,980	
West Coast Social & Behavioral Research Enterprises		14,998
Labour and Consumer Services	14,998	
West Coast Women Futures Community Economic Development Society		53,000
Government Management Services	53,000	
West End Adult Day Care		136,039
Health	132,231	
Social Services and Housing	3,808	
West Georgia Consultants		16,700
Advanced Education, Training and Technology	16,700	
West Kootenay Cerebral Palsy Association		265,943
Health	106,276	
Social Services and Housing	159,667	
West Kootenay Economic Coordinating Society		64,386
Regional and Economic Development	64,386	
West Kootenay Educational Resource Society		30,704
Education	30,704	
West Kootenay Family & Childcare Services Society		129,244
Education	1,170	
Health	10,000	
Social Services and Housing	118,074	
West Kootenay Power Ltd		25,497
Advanced Education, Training and Technology	25,497	
West Kootenay Regional Arts Council		10,000
Lottery Fund	10,000	
West Point Grey Daycare Society		12,781
Social Services and Housing	12,781	
West Shore Laylum		818,304
Health	818,304	
West Vancouver Alcohol & Drug Prevention & Treatment Services Society		122,000
Labour and Consumer Services	122,000	
West Vancouver Care Centre		1,988,931
Health	1,988,931	
West Vancouver Memorial Library		12,653
Education	5,000	
Lottery Fund	150	
Municipal Affairs, Recreation and Culture	7,503	
West Vancouver School District 45		11,705,901
Education	11,691,538	
Lottery Fund	3,000	
Social Services and Housing	11,363	
West Wood Players Out of School Care Centre		47,469
Social Services and Housing	47,469	
West, E		28,519
Social Services and Housing	28,519	
Westbank Indian Band Development Co Ltd		303,098
Health	303,098	
Westbridge Recreation Society		10,851
Lottery Fund	10,451	
Municipal Affairs, Recreation and Culture	400	
Westcoast Parenting Resources & Education Projects Society		255,682
Social Services and Housing	255,682	
Westcoast Prep		16,257
Social Services and Housing	16,257	
Westcoast Prep Society		267,961
Social Services and Housing	267,961	
Westcott, A		18,747
Health	2,625	
Social Services and Housing	16,122	
Westerby, B		26,292
Social Services and Housing	26,292	
Western Canada Theatre Co Challenge 86		46,000
Lottery Fund	46,000	
Western Communities Montessori Society		82,270
Education	45,429	
Social Services and Housing	36,841	
Western Community Outreach		87,200
Social Services and Housing	87,200	
Western Family To Family Society		159,000
Social Services and Housing	159,000	
Western Front Society		36,846
Municipal Affairs, Recreation and Culture	34,200	
Social Services and Housing	2,646	
Western Greenhouse Growers Co-Operative Association		19,653
Agriculture and Fisheries	19,653	
Western Human Resources Corp-Job Action		1,953,228
Social Services and Housing	1,953,228	
Western Human Resources Corp-Self Help Skills		22,335
Social Services and Housing	22,335	
Western Institute for the Deaf		265,735
Advanced Education, Training and Technology	113,776	
Health	107,267	
Social Services and Housing	44,692	
Western Joint Electrical Training Society		15,233
Advanced Education, Training and Technology	15,233	
Western Pacific Marine Ltd		398,850
Transportation and Highways	398,850	
Western Psychological Services Inc		42,000
Labour and Consumer Services	42,000	
Western Society for Senior Citizens Services		36,020
Health	35,023	
Social Services and Housing	997	
Western Steps to Recovery Society		112,362
Labour and Consumer Services	112,362	
Westfair Foods Ltd		49,085
Social Services and Housing	49,085	
Westminster Childrens After School Society		44,131
Social Services and Housing	44,131	
Westminster West End Pharmacy Ltd		13,140
Labour and Consumer Services	12,900	

	Ministry $	Total $
Social Services and Housing	240	
Weston, M		28,100
Health	28,100	
Weston, S		13,279
Social Services and Housing	13,279	
Westrich Boarding Home Ltd		121,127
Health	80,156	
Social Services and Housing	40,971	
Westside Family Place		19,585
Social Services and Housing	19,585	
Westsyde Care Residence		18,323
Health	18,323	
Westview Out of School Care		70,483
Social Services and Housing	70,483	
Westwind Academy		15,448
Education	15,448	
Wetzel, S		43,484
Social Services and Housing	43,484	
Wheel Inn Motel & Restaurant		19,449
Social Services and Housing	19,449	
Wheelchairs Unlimited		227,501
Advanced Education, Training and Technology	233	
Health	903	
Social Services and Housing	226,365	
Wheeler & D Booth, S		23,213
Social Services and Housing	23,213	
Wheeler, D		10,304
Health	10,304	
Wheeler, S		100,752
Social Services and Housing	100,752	
Whibley & A Whibley, A		31,917
Health	31,917	
Whispering Pines Lodge		322,690
Health	315,878	
Social Services and Housing	6,812	
Whispering Pines Personal Care Home		46,894
Health	46,894	
Whistler Centre for Business & the Arts Society		162,987
Lottery Fund	42,987	
Regional and Economic Development	120,000	
Whistler Community Action Program		48,500
Labour and Consumer Services	48,500	
Whistler Health Care Society		416,945
Health	416,894	
Solicitor General	51	
Whistler Mountain Chamber of Commerce		11,230
Advanced Education, Training and Technology	3,480	
Regional and Economic Development	7,750	
Whistler Mountain Ski Club		135,094
Lottery Fund	135,094	
White & V White, M		47,720
Social Services and Housing	47,720	
White Feather Enterprises Inc		13,512
Agriculture and Fisheries	13,512	
White Heather Manor (1981) Ltd		282,913
Health	260,897	
Social Services and Housing	22,016	
White House Guest Home Ltd		323,266
Health	231,828	
Social Services and Housing	91,438	
White Lake New Horizons Club		11,521
Lottery Fund	11,521	
White Lake Recreational Society		22,350
Lottery Fund	21,950	
Municipal Affairs, Recreation and Culture	400	
White Lodge Rest Home		134,703
Health	115,193	
Social Services and Housing	19,510	
White Rock & South Surrey Chamber of Commerce		19,774
Lottery Fund	3,100	
Regional and Economic Development	10,500	
Social Services and Housing	6,174	
White Rock Christian Fellowship		40,706
Education	40,706	
White Rock Come Share Society		213,748
Health	213,748	
White Rock Minor Hockey Association		18,167
Lottery Fund	18,167	
White Rock Summer Theatre		77,500
Lottery Fund	77,500	
White, B		32,379
Solicitor General	32,379	
White, K		11,554
Social Services and Housing	11,554	
White, L		48,050
Agriculture and Fisheries	3,404	
Regional and Economic Development	467	
Social Services and Housing	44,179	
Whitecap Books Ltd		19,197
Municipal Affairs, Recreation and Culture	19,197	
Whitegates Lodge		315,685
Health	315,685	
Whitetooth Ski Society		65,972
Lottery Fund	31,972	
Transportation and Highways	34,000	
Whitley Lake Youth Ranch		52,912
Social Services and Housing	52,912	
Wichmann & E Wichmann, A		15,867
Health	15,867	
Wichmann, E V		28,356
Social Services and Housing	28,356	
Wickham-Foxwell & W Brown, S		41,950
Social Services and Housing	41,950	
Wideen, T		24,469
Health	24,469	
Widsten & A Abbott, G		19,702
Social Services and Housing	19,702	
Wieland, T		50,333
Social Services and Housing	50,333	
Wiig Holdings Ltd		35,201
Agriculture and Fisheries	35,201	
Wikenheiser, L		52,341
Agriculture and Fisheries	52,341	
Wilberforce Cooper Care Society-Cooper Place		1,455,461
Health	1,455,461	
Wilcox, W, Dr		57,019
Health	57,019	
Wilder, N		19,267
Social Services and Housing	19,267	
Wildlife Heritage Fund Society		23,000
Environment	23,000	
Wilensky, M, Dr		15,912
Advanced Education, Training and Technology	700	
Health	15,212	
Wilkie & F Wilkie, M		83,652
Social Services and Housing	83,652	
Wilkinson, G		20,936
Health	20,936	
Wilkinson, R		12,408
Health	12,408	
Williams Lake & District Association for the Mentally Handicapped		874,882
Social Services and Housing	874,882	
Williams Lake & District Chamber of Commerce		11,239
Regional and Economic Development	7,250	
Social Services and Housing	3,439	
Tourism	550	
Williams Lake & District Day Care Society		50,657
Social Services and Housing	50,657	
Williams Lake Golf & Tennis Club		50,784
Lottery Fund	50,784	
Williams Lake Jubilee Care Society		172,831
Health	134,274	
Social Services and Housing	38,557	
Williams Lake Optical		33,981
Social Services and Housing	33,981	
Williams Lake Public Library		10,592
Social Services and Housing	10,592	
Williams, H		40,571
Agriculture and Fisheries	1,001	
Social Services and Housing	39,570	
Williams, K M, Dr		54,762
Solicitor General	54,762	
Williams, L		35,689
Social Services and Housing	35,689	
Williamson, C		70,483
Health	70,483	
Willingdon Park Hospital		2,099,306
Health	2,099,306	
Willowbrook Home		224,069
Social Services and Housing	224,069	
Willowdale Guest Home Ltd		479,164
Health	479,164	
Willowhaven Private Hospital (1986) Ltd		1,562,071
Health	1,539,863	
Social Services and Housing	22,208	
Wills, D		18,368
Social Services and Housing	18,368	
Wilson, G		10,027
Agriculture and Fisheries	10,027	
Wilson, Guy		14,218
Agriculture and Fisheries	14,218	
Wilson, K		35,218
Agriculture and Fisheries	35,218	
Wilson, R G, Dr		26,687
Health	26,687	
Windermere District Hospital Association, The		2,079,485
Health	2,079,485	
Windermere District Social Service Society		13,158
Lottery Fund	5,238	

	Ministry $	Total $
Social Services and Housing	7,920	
Windermere School District 4		4,849,674
Education	4,824,579	
Lottery Fund	3,000	
Social Services and Housing	22,095	
Windermere Valley/Panorama Racing Society		15,000
Lottery Fund	15,000	
Winterbotham, R, Dr		11,753
Health	11,753	
Wintle, P B A		24,768
Social Services and Housing	24,768	
Wintrestle Community Care Home		56,612
Health	33,131	
Social Services and Housing	23,481	
Wise & C Wise, E		45,118
Social Services and Housing	45,118	
Wisteria House Society		247,193
Health	193,843	
Social Services and Housing	53,350	
Withers, B		12,894
Social Services and Housing	12,894	
Wittig, P		11,137
Social Services and Housing	11,137	
Wolf Ranch		10,878
Agriculture and Fisheries	10,878	
Wolfe & T Wolfe, J		17,273
Social Services and Housing	17,273	
Wolfe, D		66,458
Solicitor General	66,458	
Wolfe, D		14,208
Social Services and Housing	14,208	
Women Against Violence Against Women/Rape Crisis Centre		109,468
Attorney General	109,468	
Women in Focus		12,000
Advanced Education, Training and Technology	12,000	
Women in Need Society		79,421
Attorney General	7,500	
Health	6,000	
Labour and Consumer Services	1,344	
Social Services and Housing	64,577	
Women's Auxiliary at South Arm		33,334
Lottery Fund	33,334	
Womens Resource Centre		11,000
Advanced Education, Training and Technology	11,000	
Womens Sexual Assault Centre of Victoria		54,045
Attorney General	54,045	
Wonder Years Daycare, The		12,843
Social Services and Housing	12,843	
Wondertree Education Society		37,248
Education	37,248	
Wong, D		19,183
Health	19,183	
Wong, D		14,757
Health	14,757	
Woo, L		16,685
Social Services and Housing	16,685	
Wood Energy Technicians of B C		32,298
Advanced Education, Training and Technology	32,298	
Woodgrove Childrens Centre		26,131
Social Services and Housing	26,131	
Woodlands		127,295
Social Services and Housing	127,295	
Woodruff, S		28,344
Social Services and Housing	28,344	
Woods, A		26,347
Social Services and Housing	26,347	
Woods, S		187,542
Social Services and Housing	187,542	
Woodsworth, S		41,377
Social Services and Housing	41,377	
Woodward & B McCarron, D		24,458
Social Services and Housing	24,458	
Woodward Stores Ltd		19,775
Social Services and Housing	19,775	
Wool, L R		29,872
Health	29,872	
Woolco Department Stores		11,439
Social Services and Housing	11,439	
Woolworth Co Ltd, F W		31,217
Social Services and Housing	31,217	
Workers Compensation Board of B C		10,261,308
Social Services and Housing	13,422	
Solicitor General	10,247,886	
Workwear World		14,098
Social Services and Housing	14,098	
World Police & Firemens Games		23,215
Lottery Fund	23,215	
Worrall, D		15,378
Health	7,975	
Social Services and Housing	7,403	
Wortman, J, Dr		75,310
Health	75,310	
Wray, P		34,729
Social Services and Housing	34,729	
Wright, G		30,000
Agriculture and Fisheries	30,000	
Wrinch Memorial Hospital		2,490,143
Health	2,463,639	
Labour and Consumer Services	26,500	
Social Services and Housing	4	
Wyman Dance Theatre, Anna		93,334
Lottery Fund	93,334	
Y C Holdings Ltd		210,377
Health	210,377	
Y M - Y W C A Chilliwack		47,707
Lottery Fund	44,631	
Social Services and Housing	3,076	
Y M - Y W C A Kamloops		10,000
Health	10,000	
Y M - Y W C A Prince George		22,564
Social Services and Housing	22,564	
Y M C A		59,037
Social Services and Housing	59,037	
Y M C A - Y W C A		52,857
Advanced Education, Training and Technology	10,825	
Labour and Consumer Services	8,380	
Social Services and Housing	33,652	
Y M C A-Y W C A of Victoria		47,902
Education	4,200	
Health	21,904	
Labour and Consumer Services	17,970	
Social Services and Housing	3,828	
Y W C A		71,324
Labour and Consumer Services	3,470	
Lottery Fund	5,604	
Social Services and Housing	62,250	
Yaletown House Society		3,016,265
Health	2,989,334	
Social Services and Housing	26,931	
Yarrow Lodge Ltd		26,399
Health	15,839	
Social Services and Housing	10,560	
Yellow Cab Co Ltd		116,265
Labour and Consumer Services	2,466	
Social Services and Housing	113,799	
Yellowhead Outdoor Recreation Associaton		36,502
Lottery Fund	36,502	
Yellowhead Youth Resources Society		49,025
Health	6,500	
Social Services and Housing	42,525	
Yingst, L		21,269
Social Services and Housing	21,269	
Yinka Dene Language Institute		201,000
Education	200,000	
Native Affairs	1,000	
Ymir Volunteer Fire Department		20,000
Lottery Fund	20,000	
Yong, E		193,313
Social Services and Housing	193,313	
York & C York, R		16,827
Social Services and Housing	16,827	
York House School Society		1,005,574
Education	1,005,574	
Young & D Wilson, E		181,890
Social Services and Housing	181,890	
Young, D H, Dr		24,920
Health	10,315	
Labour and Consumer Services	14,605	
Young, S		70,485
Social Services and Housing	70,485	
Younghusband Resources Ltd		72,307
Social Services and Housing	72,307	
Your Eyes Only Optical Ltd		13,610
Social Services and Housing	13,610	
Youville Residence		1,955,713
Health	1,943,492	
Social Services and Housing	12,221	
Yucalta Lodge Society		1,456,084
Health	1,456,084	
Yuen, S, Dr		133,945
Health	133,945	
Zach & H Zach, L		21,808
Health	641	
Social Services and Housing	21,167	
Zach, H		31,819
Health	31,819	
Zadnik, I		10,000
Provincial Secretary	10,000	
Zajac Memorial Foundation, Mel Jr & Marty		133,334

	Ministry $	Total $
Lottery Fund	133,334	
Zakevicius, B		12,010
Social Services and Housing	12,010	
Zammit, K		17,310
Social Services and Housing	17,310	
Zapf-Gilje, M, Dr		17,005
Advanced Education, Training and Technology	64	
Health	16,941	
Zellers Inc		33,291
Social Services and Housing	33,291	
Zenon Environmental Inc		10,931
Social Services and Housing	10,931	
Zervos, K		25,205
Social Services and Housing	25,205	
Ziegler, R		14,013
Agriculture and Fisheries	4,000	
Social Services and Housing	10,013	
Zion Lutheran Church & School		241,900
Education	241,900	
Zion Park Manor		991,444
Health	991,444	
Zoet, S		19,290
Social Services and Housing	19,290	
Zordell, J		52,507
Social Services and Housing	52,507	
Zotzman, K		11,311
Social Services and Housing	11,311	
Zuliani, R		48,698
Agriculture and Fisheries	48,698	
Grants under $10,000		30,352,879
		9,558,649,698
Grant recoveries		(7,142,233)
		9,551,507,465
Advances to school districts recovered from property taxes collected by the province		(111,050,792)
Total grants and contributions		9,440,456,673

PAYMENTS TO INDIVIDUALS, FIRMS AND CORPORATIONS FOR SUPPLIES OR SERVICES RENDERED

(Details of payees receiving $10,000 or more)

for the fiscal year ended March 31, 1990

	$
100 Mile Feed & Ranch Supply Ltd	47,824
100 Mile House Free Press	11,698
100 Mile Recreational Sales & Service (1979) Co Ltd	19,000
10315 Holdings Ltd	51,821
1066 Lime Springs Ltd	33,048
141187 Ventures Ltd	10,567,223
153 Mile Ranch Ltd	146,700
16-25 Transport Ltd	80,937
16th & MacDonald Chevron	19,632
22 Mile Consulting	33,043
228100 B C Ltd	231,196
275737 B C Ltd	37,467
306812 B C Ltd	41,624
3408 Investments Ltd	129,941
353339 B C Ltd	194,075
358396 B C Ltd	69,644
367208 B C Ltd	52,380
3:33 Maintenance & Security Ltd	151,205
3M Canada Inc	274,012
3S Fitness Group Ltd	24,062
3S Systems Support Services Ltd	15,268
4 Dee Engineering Ltd	23,222
4-4-1 Holdings Ltd	39,616
670350 Holdings Ltd	13,299
93 Mile Custom Kitchen Cabinets	10,389
A & A Logging Ltd	66,138
A & A Post & Rail Ltd	21,074
A & B Office Services Ltd	13,965
A & B Rail Contractors Ltd	32,054
A & B Sound Victoria Ltd	16,105
A & C Gravel	102,392
A & D Trucking Ltd	88,037
A & J Contracting Co	11,017
A & K Enterprises	24,070
A & M Traffic Control	47,417
A & R Contracting	59,692
A & R Holdings Ltd	31,463
A & R Presentations Ltd	13,387
A & S Holdings	19,772
A & T Interpreters & Translators Ltd	26,006
A & V Excavating Ltd	27,173
A A A Washington	47,190
A A A World of Travel	46,800
A B C of Business	35,558
A B C Pre-Kast Ltd	465,185
A B Landscape Maintenance	31,117
A C E Courier Services	177,782
A D Forestry Services Ltd	197,044
A D W Engineering	223,171
A E C Resource Consultants	29,500
A E Concrete Precast Products Ltd	13,524
A G S Business Equipment Ltd	10,799
A J J T Contracting	12,189
A L C Airlift Canada Inc	139,004
A M Ford Sales Ltd	19,263
A N Assignment	32,002
A S Forest Consulting	116,917
A-1 Advanced Business Machines Inc	13,282
A-1 Golden Moving & Storage Ltd	22,927
A-1 Machine & Welding (1986) Ltd	46,573
A-Trac Fiberglass Mfg	12,075
A-Z Sponge & Foam Products Ltd	24,971
A1 Advanced Business Machines Inc	63,400
Aarrow Mobile Safety & Supply	11,151
Abaco Systems Consultants (1987) Ltd	340,255
Abbotsford Clearbrook Chamber of Commerce	18,652
Abbotsford School District 34	110,401
Abbotsford Spraying Service Ltd	243,364
Abbott Laboratories Ltd	735,116
Abby Equipment Ltd	26,136
Abco Research	54,689
Abcourt Food Distributors (1979) Ltd	10,454
Abercrombie, R	26,073
ABF Business Forms Ltd	55,208
Ablitt, J	29,294
Aboriginal Peoples Business Association	71,066
Abrahamson, D O	51,082
Abrams, G	20,000
ABS Constructors Inc	577,901
Abso Blue Prints Ltd	20,278
Academic Bookbinding Co Ltd	67,957
Accel Courier Co Ltd	16,087
Access Filing Systems Ltd	113,322
Accon Installations Service & Repairs Ltd	45,042
Accountants on Call	25,302
Accu Data Ltd	555,819
Accuratus Engineering Ltd	17,578
Accutemp Refrigeration & Air Conditioning Ltd	10,752
Ace Explosives (1984) Ltd	171,877
Ace Traffic Control Services Ltd	315,534
Achieve Enterprises Ltd	47,592
Achieve Group, The	124,947
Ackerman Trucking, Warren	27,212
Acklands Industrial Inc	12,469
Acklands Ltd	253,414
Acme Analytical Laboratories Ltd	19,039
Acme Supplies Ltd	32,925
Acme Systems Inc	176,342
Acres & Pollock	13,577
Acres International Ltd	339,668
Acrow Canada Ltd	942,941
Act One Uniform Rentals Inc	94,461
Action Construction Ltd	537,893
Action Crane Service (1977) Ltd	25,405
Acton Information Resources Management Ltd	38,124
Actrex Partners Ltd	19,500
Actton Super Save Gas Stations Ltd	245,796
Acucom Computer Centre Inc	193,301
Ad-Print Markings Ltd	32,936
Adams & Associates, Peter J	38,588
Adams Label & Tag Ltd	18,356
Adams Spacers Ltd	120,111
Adams, J	24,085
Adams, L	10,383
Adams, N E	32,076
Adams, S	20,750
Adastra Aviation Ltd	444,984
Addison-Wesley Publishers Ltd	2,409,793
Adelane Trucking	22,427
Adia Canada Ltd	36,160
Adlersparre & Associates Inc	238,513
ADT Canada Inc	13,442
ADT Pacificom Ltd	34,303
Advance Auto Service	22,828
Advance Operations Ltd	43,243
Advanced Satellite Productions Inc	19,329
Advantage Computers Ltd	554,527
Adventure Paving Ltd	19,974
Aec Machinery Ltd	18,357
Agassiz-Harrison School District 76	128,324
Agency Press Ltd	330,401
Agent General London	511,292
Agfa-Gevaert Canada Ltd	27,328
Aggressive Holdings Ltd	37,607
Aggressive Logging Ltd	14,963
Aggressive Roadbuilders Ltd	33,084
Aggressive Transport Ltd	38,108
Aggrite	64,575
AGK Telecommunications Ltd	30,159
Ahlefeld, B	12,400
Aho, S	28,354
Aikins MacAulay & Thorvaldson	30,080
Aim Instrumentation Ltd	149,194
Ainsworth Lumber (1987) Ltd	500,573
Ainsworth Lumber Co Ltd	613,679
Air Alps Ltd	21,268
Air B C	58,220
Air Canada	14,541
Air Nootka Ltd	14,649
Air Rainbow Ltd	10,441
Air Southwest Ltd	11,190
Airport Inn	11,264
Airshow Canada	30,000
Airspan Helicopters Ltd	145,820
Airspread Services Ltd	27,732
Airways Truck Rentals & Leasing	237,848
Akhurst Machinery Ltd	10,430
Al & Sons Excavating Ltd	33,230
Al's Repairs	12,489
Aladdin Restoration & Renovation Ltd	14,557
Aladdin Synergetics Inc	58,902
Alarmgard Group	78,701
Alaska Highway News	31,797
Alaska Highway Oil Services Ltd	26,140
Alberni Plumbing & Heating Ltd	41,452
Alberni School District 70	2,199,693
Alberni Valley Times	12,607
Alberni-Clayoquot Regional Hospital District	75,330
Alberta Educational Communications Corp	32,850
Alberta Traffic Supply Ltd	21,388
Alberts Repair Service	10,158
Albion Fisheries Ltd	12,587
Albreda River Pole Co Ltd	40,150
Albright, J	13,549
Albrite Lighting Ltd	13,640
Alco Service Ltd	64,283
Alcohol Countermeasure Systems Corp	188,439
Alcott, C	24,855
Aldebury Lithographic Co Ltd, The	30,669
Aldermere Forestry Services	65,995
Aldridge & Associates Ltd, Robert	48,591
Aleeda Motel	10,181
Alendal Contracting Ltd	50,603
Alexander Holburn Beaudin & Lang	58,102
Alexander Holburn Beaudin & Lang In Trust	27,517
Alexander Holdings Ltd	334,462
Alexander, G	11,795
Alexanders Silviculture Inc, B & T	130,228
Alexandria Sawmills Ltd	21,144
Alexis Creek Indian Band	31,738
Alexs Trucking Ltd	13,741
Alfstad, D	20,260
Algo Communication Products Ltd	10,393
Ali-Craft Boats Ltd	73,557
Aljam, R	12,311
Alkan Air Ltd	25,144
All Cities North American	17,783
All Set Design Ltd	11,350
All-Routes Express Ltd	24,226
All-Span Engineering & Construction	19,435
All-Terrain Fencing & Slashing	19,528
All-Ways Travel	26,869
All-West Glass (Burns Lake) Ltd	16,311
All-West Glass Smithers Ltd	17,367
All-West Glass Terrace Ltd	11,367
Allan Ltd, Kent	55,371
Allen Logging Co Ltd, M	17,387
Allen, D	24,240
Allen, F	10,005
Allen, P	47,530
Alley Chevrolet	19,278
Alliance Installations Electrical Contractors Ltd	34,716
Allied Business Machines Ltd	13,237
Allied Custom Cable Ltd	17,659
Allied Shipbuilders Ltd	59,116
Allied Wire & Cable Ltd	165,139
Allied-Signal Aerospace	10,859
Allison, H	10,804
Allwest Industrial Supplies Ltd	15,141
Allwest Reporting Ltd	79,349
Alm Resources Ltd	81,121
Almisurati, D	12,180
Almond, K	35,244
Alpenridge Wood Products Ltd	167,412
Alpha Hydrographic Surveys Ltd	204,170
Alpha Pharmaceutical Supplies Ltd	61,422
Alpha Roofing & Sheet Metal (1973) Ltd	20,260
Alpine Computer Service Inc	85,249
Alpine Computers Ltd	50,966
Alpine Consulting	20,863
Alpine Gardening Services Ltd	72,430
Alpine Helicopters Ltd	207,548
Alpine Paving (1978) Ltd	26,386
Alpine Press Ltd	42,473
Alpine Style Ltd	10,122
Als Custom Auto Body Ltd	23,079
Als Salad King Ltd	213,879
Alston Graphic Services	37,827
Altertext Conversions Inc	17,793

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Altman Kahn Zack Hammerberg & Ehrlich	63,890
Alton, M	25,290
Am International Inc	94,255
Am-Bush Forest Enterprises	23,174
Amabilis Forestry Services Ltd	138,875
Amaranthus Contracting	184,882
Ambroy Equipment Ltd	61,452
Ambulance Charges Provincial	51,001
Ambulance Paramedics of B C	683,411
Ambulance Pension Trustees	1,449,907
Amendt, H	17,435
American Council on Education	56,492
American Printing House For the Blind	34,252
Amiskwi Air Ltd	147,731
Ampak	28,092
Amsco Canada Inc	10,011
Analog Investments Ltd	34,893
Anamed Medical Supply	437,907
Anchikoski Developments Ltd, Alan	14,021
Anchikoski Gradall Services	18,229
Anchor Industries Ltd	168,847
Anchor Materials Handling Ltd	10,155
Ancient Mariner Products Ltd	11,030
Andersen & Co, Arthur	505,746
Andersen & Tait Contracting Ltd	198,956
Andersen Bros Concrete	11,171
Andersen Consulting	851,818
Andersen Contracting Ltd	523,069
Anderson & Associates, J E	78,171
Anderson & Co, Arthur	75,434
Anderson Air Ltd	974,988
Anderson Chemical Waste Disposal, A & A Ltd	26,764
Anderson Construction Co Ltd, Emil	2,061,243
Anderson Contracting Ltd, Jack	69,936
Anderson Contracting Ltd, R W	96,035
Anderson Soft-Teach	12,682
Anderson Well Drilling	23,906
Anderson, A	11,225
Anderson, D	75,242
Anderson, L	30,844
Anderson, T	64,903
Andrascik, S	14,330
Andrews, D	33,848
Andrews, K	11,209
Andrews, R	21,385
Andriashek, R	14,117
Andrykew Contract Hauling Ltd, V	14,837
Angelica-Whitewear Ltd	30,001
Anglin, C	25,725
Angus & Associates Ltd, M D	26,116
Angus Aviation Ltd	12,054
Angus Reed Associates Inc	14,456
Anitron Electronics Inc	58,364
Anixter Canada Inc	47,947
Annis, B	89,251
Ano Automation (Vancouver) Ltd	101,277
Ano Office Automation	148,620
Ansan Industries Ltd	20,451
Anser Industries Ltd	15,007
Antares Electronics Inc	394,902
Antares Photo Air Inc	43,504
Antares Technologies Inc	339,809
Anthony & Associates Contracting Ltd	58,737
Anthony Macauley Associates Ltd	392,077
Anthony, M L	18,724
Antifaev, S	13,887
Antonelli, J	72,190
Antonelli, K	29,007
Antonius, V	10,176
Anvil Mountain Ranch Ltd	70,443
Anzac Construction Ltd	50,921
Anzak Industries Ltd	112,111
Apex Reforestation Ltd	388,716
Aplin & Martin Consultants Ltd	53,024
Apocalypse Enterprises Inc	51,236
Apollo Forest Products Ltd	75,814
Apotex Inc	175,963
Appel Enterprises Ltd, A G	429,577
Apple Automotive Industries Ltd	18,264
Apple Canada Inc	4,626,133
Applied Forest Science Ltd	54,382
Applied Learning	67,822
Applied Mammal Research Institute	73,183
Applied Microsystems Ltd	29,374
Appropriate Forest Services Ltd	18,638
Apps, R	44,286
Aprotek Design	26,330
Aqua Chem Enterprises Ltd	34,162
Aquaculture International	12,120
Aquamarine Consulting	42,576
Aquametrix Research Ltd	100,742

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Aquatic Resources Ltd	45,503
Arbor Applicating Ltd	59,049
Arbor International Inc	413,767
Arboress Enterprises Ltd	144,270
Arbutus Commercial Furniture Inc	18,944
Arbutus Grove Nursery	231,608
Arc Appraisals Ltd	17,388
Arcas Associates Heritage Resource Consultants	131,291
Arcas Consulting Archeologists Ltd	323,278
Archetype Consulting Services	54,692
Archibald, R	18,130
Archinuk, T	14,614
Arco Holdings Ltd	24,178
Arctic Bulldozing	156,892
Arctic Small Engine Repairs Ltd	10,061
Ardew Wood Products Ltd	17,579
Arenaria Research & Interpretation	100,773
Argenta Silviculture Co-Op	141,628
Argo Industries Ltd	11,735,339
Argue, C	14,997
Argus Control Systems Ltd	36,977
Ariane Consulting	57,850
Arikado, M	22,821
Ark Engineering Ltd	13,297
Arland Reforestataion Services Ltd	70,370
Arlin, M	30,186
Arlmack & Associates	16,877
Arm Projects Ltd	21,694
Armaco Electronics Ltd	39,524
Armco Westeel Inc	95,821
Armitage, B	20,220
Armitage, W A J	10,458
Armour Trucking Ltd, Rob	14,765
Armstrong Engineering Ltd	24,748
Armstrong Excavating Ltd, W	43,812
Armstrong, J	20,663
Armstrong, M	24,494
Armstrong-Spallumcheen School District 21	50,731
Armtec Inc	2,301,254
Arnes Backhoe Service	17,451
Arneson, R	28,409
Arnet Educational Services Inc	28,481
Arnold, D	56,768
Arora, V	13,954
Arpac Systems Corp	35,304
Arrow Lakes School District 10	589,104
Arrowsmith Moving Ltd	25,023
Art-Craft Landscaping	18,659
Artec Equipment Co Ltd	1,791,550
Arterial Landscaping Consultants	10,993
Artisan Custom Cabinets & Furniture	12,977
Artmet Products Ltd	306,537
Artomas Contractors Ltd	522,845
Arvay, J	153,776
Aseltine Trucking Ltd, Wayne	29,223
Asgaard Contracting Ltd	28,560
Ash Temple Ltd	41,053
Ashco Cutting Dies Ltd	12,638
Asher & Associates, P	30,756
Ashton-Tate	16,606
Asia Pacific Foundation of Canada	12,178
Asia Pacific Initiative Advisory Committee	115,166
Aspect Forest Services	40,781
Aspen Electric Ltd	13,592
Aspen Planers Ltd	175,490
Assad, P, Dr	24,806
Associated Engineering (BC) Ltd	1,659,777
Associated Lock & Supply	18,945
Associated Moving & Storage Ltd	12,086
Associated Reporters Inc	15,426
Associated Respiratory Services	1,300,874
Associated Sheet Metal Products Ltd	84,216
Association For the Promotion & Advancement of Science Education	231,000
Association of Neighborhood Houses of Greater Vancouver	418,105
Ast Trucking Ltd, Reg	15,284
Aster, J G	17,877
Astra Pharma Inc	63,246
Astro Industries	44,118
Astro Paving Ltd	807,618
Astrographic Industries (1987) Ltd	2,873,020
Astrographic Industries Ltd	15,339
Atco Lumber Ltd	273,109
Atco Space Rentals	23,551
Atenta Control Systems B C Inc	23,571
Athay, E J	11,166
Athenree Enterprises	75,241
Athlone Travel (Oak Bay) Ltd	31,376
Atkins, B	22,114

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Atlantic Industries (Canada) Ltd	100,670
Atlas Carbon & Ribbon Ltd	42,204
Atlas Travel Services Ltd	38,307
Atlas Travel Services Ltd	303,040
Atlas Van Lines (Canada) Ltd	245,070
Atlin Improvement District	27,475
Atmore, W	64,164
Atmospheric Dynamics Co	70,000
Attfield, D L	16,885
Attorp, F	26,680
Attrill Woodworking Services	22,850
Audette, B	14,235
Audio-Video Unlimited	10,604
Aueling Enterprises	22,367
Aurora Consultants Ltd	51,028
Autex Ind (Victoria)	136,572
Auto Marine Electric Ltd	383,303
Auto-Com Refinishing	14,247
Autopro Brake & Muffler	14,090
Avalon Data Systems Ltd	11,020
Avant-Garde Cosmetics Inc	10,254
Aven Ltd, Jerry & Terry	473,685
Aven, G	58,121
Avenue Farm Machinery Ltd	23,965
Avery Label Systems Inc	44,008
Aviair Aviation (1984) Ltd	54,699
Aviall Canada Ltd	45,989
Aviation Institute Steering Committee	29,396
Avison Management Services	412,673
Avondale Technologies Ltd	28,338
Avril, S	10,241
Ayerst McKenna & Harrison Inc	80,471
Azerty	12,762
Azorcan Auto Body Repair	12,016
B & A Rentals Ltd	28,315
B & B Automotive Ltd	21,794
B & B Bearing & Electric Motor Ltd	12,454
B & B Concrete Ltd	159,453
B & B Contracting Ltd	676,157
B & D Engineering Sales	19,165
B & E Grading	116,385
B & E Industrial Electronics	26,632
B & H Ventures Ltd	38,285
B & L Janitorial Service	10,032
B & L Machine Shop	12,186
B & L Security Patrol (1981) Ltd	42,885
B & S Emblem Ltd	13,445
B & T Enterprises Ltd	63,454
B A Blacktop	9,497,938
B A Blacktop (Cranbrook) Ltd	145,240
B A Blacktop Kamloops	129,313
B B C Contracting	22,764
B B C Enterprises	28,698
B C A A Travel Leisure Ltd	39,593
B C Assessment Authority	4,839,856
B C Association For Community Living	20,078
B C Association of Colleges	20,100
B C Bancorp	17,476
B C Buildings Corp	223,697,462
B C Cellular	180,852
B C Childrens Hospital	19,180
B C Club, The	55,218
B C Conservation Foundation	2,009,728
B C Conveying Machinery Ltd	11,000
B C Corps of Commissionaires	271,970
B C Council For the Family	10,026
B C Courthouse Library Society	15,593
B C Cruising Co	17,940
B C Directories	44,036
B C Enterprise Corp	10,043
B C Ferry Corp	5,223,513
B C Fishing Resorts & Outfitters Association	12,725
B C Forest Products Ltd	215,774
B C Forestry Association	21,978
B C Gas Inc	78,076
B C Health Services Ltd	96,584
B C Housing Management Commission	449,700
B C Hydro & Power Authority	3,591,392
B C I T Transitsystem Department	11,885
B C Institute of Technology	189,805
B C International Commercial Arbitration Centre	107,868
B C Liquor Distribution Branch	17,462
B C Market Place Society	100,000
B C Medequip	14,752
B C Medical Association	215,821
B C Mental Health Society	1,153,406
B C Motels Campgrounds Resorts Association	43,595
B C Motels Resorts & Trailer Parks Association	15,000
B C Outdoors	104,229

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B C Pavilion Corp	130,950
B C Pharmacist Society	26,972
B C Principals/Vice Principals Association	536,816
B C Professional Legal Interpreters	28,358
B C Rail Ltd	216,433
B C Recreation & Parks Association	91,615
B C Research Corp	828,980
B C Safety Council	25,523
B C Salmon Farmers Association	10,025
B C Sheep Grazing Association	29,485
B C Shipper Supplies Ltd	46,251
B C Stevens Co Ltd, The	278,710
B C Systems Corp	119,413,606
B C Teachers Federation	26,468
B C Telephone Co	2,944,862
B C Trade Development Corp	390,346
B C Transit	35,267,985
B C Travel Industry News	15,268
B C Tree Fruits Ltd	1,196,221
B C Welding Supplies Ltd	25,110
B C-Yukon Air Service Ltd	26,516
B C/Henderson Directories	12,512
B D S Contracting	47,004
B E L Distributors	14,990
B F A Educational Media (Canada) Ltd	17,015
B N F Investments	148,711
B R D Logging Ltd	24,208
B T Communications	83,230
B-Jay Weed Control Service Ltd	23,331
Ba Bos Recreations & Mechanical Services Ltd	105,947
Babine Forest Products Ltd	763,041
Bachman Information Systems Inc	31,535
Bacho, H	22,279
Backacres Enterprises	22,740
Backer Logging Ltd, E & K	38,651
Backroad Resources Ltd	333,520
Bad Debt Expense	18,700,292
Bader, N	12,961
Bag-It Custom Canvas Ltd	16,606
Bagnall, B V	25,504
Bagnall, C L	37,820
Baiche Consulting Services Ltd	829,695
Bainbridge Contracting	37,898
Baines, M	12,249
Bains International Travel Service Ltd	58,740
Baird Advertising	25,230
Baird Bros Ltd	190,061
Baird, C	35,021
Baker & Taylor Co, The	239,503
Baker Healthcare Products Ltd	54,249
Baker Lovick Ltd	6,719,948
Baker Materials Engineering Ltd	18,866
Baker McCullough Imagineers	10,073
Baker Trucking Ltd, S	36,082
Baker, R	97,061
Baker, S	21,316
Bakken Agencies Ltd	15,532
Bakken Excavating Ltd, B	20,775
Balagno & Associates Ltd, M	28,970
Balcaen Consolidated Contracting Ltd	72,363
Balco Industries Ltd	735,445
Balcombe, W G	41,270
Baldwin, A W S	31,000
Baldy Mountain Resources Ltd	36,588
Balfour Forest Products Inc	528,747
Ballard Power Systems	50,754
Ballegeer Bulldozing & Trucking Ltd, G	62,253
Ballett, P	76,347
Ballyk, D M	45,900
Ban-Tag Holdings	33,544
Bandstra Transportation Systems Ltd	159,440
Bangham, T	10,909
Bank of America Canada	44,408
Bank of Montreal	238,105
Bank Service Charges-Bank of B C	462,276
Bank Service Charges-C I B C	1,268,594
Bank Service Charges-Montreal	507,398
Bank Service Charges-Nova Scotia	59,752
Bank Service Charges-Royal Bank	79,933
Bank Service Charges-Royal Trust	49,437
Bank Service Charges-T D Bank	33,282
Banky, K	43,193
Banner Engineering Ltd	104,813
Bannert Trucking, Len	14,857
Banning, G C	34,131
Bantam Books of Canada Inc	114,716
Bar F Contracting	29,261
Bar-O-Bar Ranch Ltd	14,780
Barber-Ellis of Canada Ltd	161,400
Barbuck Construction Co Ltd	11,711
Barker Contracting Ltd, W	22,000
Barlow, P	10,539
Barnes Chev-Olds Cadillac Ltd	743,672
Barnes Security Services (BC) Ltd	14,973
Barnes Security Services Ltd	20,183
Barnes, S E	23,026
Barnett, D	14,310
Barnett, G	59,049
Barr & Hamilton Contracting Ltd	10,760
Barr Business Machines Inc	14,126
Barra Inc	35,758
Barratt, T	14,580
Barrday Western	35,428
Barrie, W	11,846
Barringer Laboratories (Alberta) Ltd	112,524
Barrodale Computing Services Ltd	33,155
Barrow, G M	54,657
Barry & Associates, Tim	47,417
Barry's Moving & Storage	68,375
Barrys Automotive Service	15,849
Barrys Trucking	14,567
Barstow Contracting	13,837
Bartlett & Associates Ltd, J C	21,851
Bartlett Trucking, J R	26,620
Bartlett, J	20,760
Barton Black & Robertson	16,353
Barton Insurance Brokers Ltd	17,673
Barton, J A	13,873
Barton, M	33,296
Barzo, C H	39,787
Baseline Prescriptions Ltd	524,986
Basf Canada Inc	103,323
Basic Business Systems Ltd	17,151
Basic Forestry Ltd	53,640
Basic Hydraulics & Industrial Equipment Ltd	12,569
Basran Holdings Ltd	276,753
Basran Trucking Ltd	15,586
Basran Trucking Ltd, Karma	154,187
Bassett Ltd, L	141,000
Bassett Trucking, Ken	35,368
Bassett, R	37,222
Bastion Group, The	29,681
Batch, G	37,468
Batchelors Datamedia Ltd	16,934
Bate & Associates, Geoff	15,539
Bate, A	73,667
Bate, M A	14,165
Bateman, J L	107,745
Bates Trucking	16,699
Bates, A	23,222
Bates, B	55,070
Battle, E	72,927
Bauer Petroleums Ltd, A B	33,679
Bautek Construction Ltd	172,229
Bawlf Cooper Associates	51,822
Baxter Corp	841,278
Bay Communications Ltd	43,815
Bay Hill Contracting Ltd	302,942
Bay, J	11,130
Bay, The	11,185
Bayliff, E L	39,453
Bayne, D	30,819
Bayside Construction Ltd	141,172
Bayside Inn	17,403
Bayside Training Co	58,740
Bazowski, P	16,275
BBT Projects	11,925
BDH Inc	86,163
Be Well Consultants	38,351
Beach Computers Group Ltd	19,519
Beach Contracting Ltd, A	97,019
Beach House Graphics Ltd	60,918
Beachy Excavating Ltd, G A	49,462
Beamac Installations Ltd	18,820
Bear Mountain Construction Ltd	73,009
Bear Mountain Grazing Association	16,176
Beardsley & Associates	19,683
Bearing Outward Silviculture Control Ltd	163,252
Beasley, T	54,365
Beatch, K	40,172
Beau Photo Supplies Inc	10,575
Beau-J Sawmills Ltd	10,277
Beaudry Trucking, Jim	28,170
Beaulieu, B	46,758
Beauregard, G	31,398
Beautiful British Columbia Magazine	14,411
Beaver Brook Contracting Ltd	145,571
Beaver Lumber Co Ltd	37,818
Beaver Manufacturing	32,941
Beaver Plastics Ltd	45,397
Beaver Trucking Service of Kamloops Ltd	11,777
Beaverdale Contracting	121,912
Beaverfoot Resources Ltd	275,171
Beavertail Contracting Ltd	235,160
Becker, R	52,080
Beckett, C	21,775
Becquerel Laboratories Inc	94,999
Becton Dickinson Canada Inc	170,868
Beddington Trucking, S E	19,889
Beddington, A	16,212
Bedell Holdings, Vern	158,229
Bedell, D	23,673
Bedford, D	31,365
Bedrock Exploration Ltd	46,365
Bee Crushing Ltd, R	1,907,175
Bee Gee's Sub Shop	13,778
Beecham Canada Ltd	11,048
Beechwood Services	15,000
Beerli Enterprises Ltd, Armin	10,450
Beesley Engineering Ltd	14,412
Begin Martin	41,507
Behnsen Graphic Supplies Ltd	11,396
Bekavac, B	21,475
Bel Construction Ltd	140,976
Bel Maintenance Inc	31,964,068
Bel Power Inc	495,325
Bel-Par Industries Ltd	153,509
Belfour Trucking, Wayne	12,927
Bell & Howell Ltd	118,882
Bell 11 Services Ltd	14,556
Bell Brothers Contracting Ltd	28,192
Bell Canada	21,000
Bell Heather Contracting Ltd	368,610
Bell Pole Co Ltd	197,692
Bell Technical Services Inc	233,682
Bell the Mover Ltd	19,623
Bella Coola Waterworks District District	14,640
Bellamy, C, Dr	15,840
Belmont Construction Ltd	12,820
Beloud, L	34,223
Belsher, B	13,646
Beltrano, L	24,142
Belway, P	26,002
Belyea Sorensen & Associates	14,882
Bencher Logging Ltd	12,010
Bendix Avelex Inc	13,589
Benndorf-Verster Ltd	19,256
Benneke, E C	10,119
Benneke, J	34,841
Bennett Enterprise, Hugh	26,193
Bennett Environmental Consultants Ltd	21,223
Bennett's Learning Exchange, Mary	12,181
Bennett, E	54,515
Bennett, J	23,631
Bennett, L A	40,374
Bennett, T	12,970
Bens Contracting	68,311
Bens Repair	21,439
Benson, K	69,595
Benum, B	10,669
Benwell-Atkins Ltd	46,118
Berardine, D	12,767
Berchtold Logging, Fred	63,454
Berg Construction Ltd, Wm	1,001,578
Berg Contracting Ltd, K	49,133
Berg, M	20,300
Berg, S	22,102
Berger, V	22,137
Bergeron Drilling & Mining Exploration Ltd	29,817
Berkes, C	62,564
Berlex Canada Inc	21,408
Berlie Consulting Services	10,097
Berlin Construction	97,033
Bernard, L	57,366
Bernardy, P	15,918
Berris Associates Inc, Catherine	124,728
Berry Construction Ltd, C	42,413
Berry Engineering (Bridge) Ltd	72,775
Berry Engineering Ltd	12,089
Bertrand, S	36,850
Berwick West Development Inc	115,154
Bescor Electric (1977) Ltd	11,089
Besier, F	67,580
Best View Services	14,393
Best, M	11,585
Bestway Household Movers Ltd	26,264
Beta Computer Centre	201,306
Bevan Computer Systems Consulting, Howard	14,239
Bhatti Stone & Alexander	17,044
Bicchieri Enterprises Ltd	27,048
Bicchierri, R M	11,323
Bichon Services	26,158

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Bickford Consulting	11,132
Bickle Ltd, E W	143,605
Biddlecombe, H J	20,387
Big Country Contractors Ltd	84,940
Big Country Insurance Agencies	42,436
Big Country Storage Terminals	51,940
Big J & R Pilot Car Services	82,215
Big O Inc	472,378
Big Springs Enterprises Ltd	160,414
Big Valley Trucking Ltd	97,607
Big-Little Tree Planting Ltd	133,237
Bighorn Helicopters Inc	196,564
Bilenduke Contracting	197,883
Bilko, W	18,760
Billmar Contracting Ltd	37,900
Bills Small Engine Repairs	11,980
Bilous, M	57,029
Bimac Trucking Ltd	47,349
Bingham Personnel Inc	95,985
Binnie & Associates Ltd, R F	105,004
Bio-Rad Laboratories (Canada) Ltd	15,278
Bion Enterprises Ltd	12,592
Bioproducts Inc	126,289
Bioquest International Consulting Ltd	66,095
Bioquip Products Inc	14,309
Birchall, G, Dr	26,143
Birkenhead Timber & Construction	280,592
Birkett, T P	11,500
Birks & Sons Ltd, Henry	38,490
Birney & Associates, William L	84,915
Bishop & Co Ltd	127,185
Bishop & Rimmer Media Services	30,216
Bishop, J	10,570
Bison & Associates, R G	12,706
Bison Instruments Inc	49,502
Bissett Ltd, Lance	69,819
Bjorkemar Construction & Consulting Ab	48,260
Black & McDonald Ltd	13,021
Black Photo Corp	10,490
Black Pine Mfg Ltd	17,769
Black Top Cabs Ltd	12,479
Black, L	10,063
Blackbourn, J	30,588
Blackburn Excavating Ltd	60,047
Blackburn, J	15,755
Blackie Holdings Ltd	41,632
Blackwell & Associates, B A	12,564
Blackwell Trucking	47,268
Blackwell, B	26,365
Blaeberry Farms	21,864
Blaeden Contracting Ltd	24,964
Blair Construction Ltd	174,188
Blair, K A	61,058
Blair-Behnsen Ltd	67,034
Blake Cassels & Graydon in Trust	25,000
Blake Cassels Graydon	122,815
Blakes Moving & Storage (1988) Ltd	33,715
Blanche, B	18,623
Blanchette, R J	14,849
Blaser Contracting, Lyle	15,102
Blaskos Egg Farms Ltd	12,963
Blaskovits, R R	53,769
Blatchford, J	60,263
Blattler, E	30,747
Bleasdale Ford Tractor Sales Ltd	10,559
Blinston, B	25,316
Bliss, G	50,209
Block Drug Co Canada Ltd	19,051
Block Excavating & Landclearing, H R	17,446
Blood & Associates, Donald A	22,286
Bloom & Sigalet Ltd	17,491
Bloomfield & Son Logging Contractors, L Ltd	100,790
Blows, W	15,784
Blue Collar Silviculture Ltd	195,127
Blue Lake Contracting Ltd	39,592
Blue River Improvement District	22,908
Blue Sage Contractors Inc	32,259
Blue Streak Technical Services	19,950
Blue Stream Reforestation	61,045
Blue Welder Services Ltd	28,270
Blue, G	27,107
Bluebird Cabs Ltd	126,174
Bluemel, P	12,737
Blumel, M	24,705
BMH Forest Contracting	11,025
Bobsports Enterprises Ltd	10,741
Bodnar Machine Shop	34,727
Boehringer Ingelheim Canada Ltd	21,466
Boehringer Mannheim Canada Ltd	17,994
Boem Communications Inc	13,571
Bogarts Restaurant	22,593

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Bogle, R	14,377
Bohme, V	14,741
Bohmert, D	18,525
Boileau Electric Ltd	21,454
Boileau, R J	17,086
Bolster Contracting, Ken	130,207
Bolster Enterprises Ltd	208,654
Boltwood Contracting, Dan	193,331
Bomar Grading Ltd	45,191
Bombardier Inc	85,865
Bond Bros Sawmill Ltd	50,801
Bond, K	45,074
Bond, T	10,577
Bonistar Enterprises Ltd	607,111
Bonner & Dent	26,866
Bookstore Coaching Association Canada	54,452
Boondock Development Ltd	38,553
Boos, J	16,434
Booth Enterprises	15,659
Booth Ltd, A D	16,833
Booth, B	14,990
Booth, C	13,980
Border Plains Contractors Ltd	17,310
Boreal Forestry Services Ltd	32,538
Boreal Services	26,094
Borek Construction Ltd	860,779
Boring, W	128,375
Borland International Inc	15,130
Borstad Cartage Ltd	40,135
Bosovich, J	46,138
Bossanyi, J	10,761
Bott & Co (1976) Ltd, Frank L	87,482
Bottoms, J W	12,040
Bouchard Trucking Ltd, G	22,605
Boughton Peterson Yang Anderson	51,268
Bow Horn Bay Fire Protection District	60,711
Bowen Island Fire Protection District	55,210
Bowers Funeral Service Ltd	10,297
Bowers Medical Supply Co	339,505
Bowes Moving & Storage	21,518
Bowker Co, R R	14,449
Bown & B Ellingsen & E Ellingsen, G	55,000
Bowne of Vancouver Inc	157,138
Bowser Contracting Ltd	49,537
Boyd Moving & Storage Ltd	11,655
Boyd, A	13,305
Boydell Environment Management Consultants	14,025
BPL Industries Inc	151,818
Bradbrooke Crawford & Green	55,081
Bradford Trucking	31,230
Bradford, H	87,983
Bradley, K	72,488
Bradley, R	46,000
Brady & Berliner	15,148
Brady Consulting International Ltd, R	16,208
Brady, D	13,956
Braefoot Athletics Centre Association	102,325
Braidner Survival Kits Ltd	11,198
Braidwood MacKenzie Brewer & Greyell	14,784
Braisher Contracting, O W	179,195
Brakkie Enterprises	139,626
Brale Enterprises	10,210
Bramall Business Systems Ltd	21,255
Bramhill Trucking, Rick	13,529
Brammall, R O, Dr	13,695
Branca, P	10,000
Brandl Ltd, V E	49,471
Brash Allan Farms	75,917
Brassy Creek Ranches Ltd	82,800
Bratton Ltd, H	136,442
Braun, M	55,438
Braybrook Services	96,947
Brazier, J	18,000
Brazion Valley Contracting	28,672
Breault, B	32,144
Brennan, D	48,614
Brennan, T	19,257
Brenpar Construction Ltd	85,045
Brenton Forest Surveys	29,458
Brentwood Enterprises Ltd	665,175
Brett-Young Seeds Ltd	23,250
Bretts Chevrolet Oldsmobile Cadillac (1985) Ltd	10,092
Brian Ball	15,315
Bridgeport Watch Ltd	34,764
Bridges & Associates Inc, G E	65,596
Bridgeside Wood Products Ltd	39,004
Bridgestone (Canada) Inc	21,301
Bridgewater Associates Inc	18,000
Briere, N	16,868
Briggs, G	18,469

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Brilliant Resources Ltd	61,496
Brimacombe, J	11,401
Brine's Own Falling, Dem	28,795
Brink, R	27,008
Brinkman & Associates Reforestation Ltd	2,203,475
Bristol Laboratories of Canada	70,027
Britanicia Learning Materials	42,206
Britco Leasing Ltd	13,855
Britco Structures Ltd	18,200
British American Bank Note Inc	352,253
Britton, G M	42,980
Britton, R	26,763
Bro-Dart	12,019
Broad, E	16,638
Broadway Printers Ltd	129,391
Brock Enterprises Ltd	12,328
Brock, L J	11,025
Broder, R J	16,649
Brokenshire, A S	16,524
Bronfman & Associates, Benson H	30,295
Brooker Wheaton Aviation Ltd	23,498
Brookes Enterprises Ltd, Ray	23,678
Brooks-Corning Co Ltd	463,532
Broomhall, A	30,176
Brophy, D	160,140
Brossard, C	25,618
Brothers, D L	93,563
Broughton Communications Group	87,540
Brouwer Claims Canada	12,518
Brower, C	15,395
Brown & Associates, K D	73,114
Brown & Associates, Robert B	20,450
Brown Bros Ford	70,365
Brown Contracting Ltd, Guy	111,221
Brown Enterprises, Dave	14,774
Brown Publishers, W C	388,029
Brown, S	32,486
Browne & Associates, M D	26,059
Browning Consulting, Jerry R	28,839
Brox, N	13,825
Bruce Trucking, John	25,489
Bruce, J	12,123
Brugger, R	79,708
Brum Landscaping Ltd, Joe	158,304
Bruneau Contracting Ltd, G	16,763
Brunswick Filing Systems Vancouver Ltd	102,469
Bryant, A	14,900
Bryden, C	33,124
BTE Business Telecom Equipment Ltd	758,177
Buchan, D	51,755
Buchanan Inc, K D, Dr	23,744
Buchanan, C	12,785
Buck Lowbed Service Ltd	19,956
Buckerfields Ltd	48,341
Buckham, R	33,592
Buckland & Taylor Ltd	651,398
Buckland, D	12,380
Buckshon's Pharmacy Ltd	20,625
Budd, S	76,628
Budgen, S	20,046
Budget Printing	12,419
Budget Rent-A-Car	79,021
Budget Rent-A-Truck	23,440
Budlovsky, A	61,639
Buffalo Head Forest Products Ltd	370,111
Buffer King	186,715
Bufo Inc	331,258
Bugbusters Pest Management Inc	826,889
Buholzer, L	10,634
Buijs Management Ltd	54,417
Bulkley Forestry Services Ltd	358,836
Bulkley Valley Farm Supply Centre Ltd	55,321
Bulkley Valley School District 54	974,462
Bulkley-Nechako Regional Hospital District	263,484
Bull HN Information Systems Ltd	20,902
Bull Housser & Tupper in Trust	246,679
Bullen, E L	31,659
Bullock & Associates Ltd, C W	66,180
Bumstead Water Service Ltd, Al	20,465
Bundun, R	21,707
Bunio Developments Ltd	81,172
Bunks Contracting Ltd	17,568
Bunton, P, Dr	21,320
Burgan, R	15,213
Burger, A E	31,427
Burgess Feeds Ltd	114,581
Burgess, B	26,249
Burgess, E	46,296
Burgis, P	24,766
Buri & Milne	40,175
Burke-Robertson Chadwick & Ritchie	15,912

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Burkle, E	12,723
Burnaby School District 41	97,038
Burnem, G	73,867
Burnett, R	17,758
Burns Lake School District 55	1,359,473
Burns, P	17,500
Burns, S	38,960
Burns, T E	55,898
Burr, K	23,175
Burrard Air Ltd	29,511
Burrell, L	10,218
Burroughs Wellcome Ltd	34,949
Burrows, W	40,438
Burson-Marsteller Ltd	11,622
Burtinshaw, C S	64,866
Bury Media & Supplies Ltd, R	50,935
Bushwacker, The	60,090
Business Council of B C	10,082
Business Management Consultants	56,549
Business Pro Computer Products Ltd	13,976
Business World	114,506
Buss Enterprises Ltd, Jack	11,295
Bussiere Trucking	19,804
Bustard & Associates, D	81,425
Busters Excavating (1986)	34,260
Butcher, J E	159,428
Butler Bros Supplies Ltd	10,653
Butler Co, John O	22,111
Butler, J	11,151
Butler, R	26,748
Butler, R	46,160
Butrenchuk, S	30,143
Butt & Bowes Food Equipment Ltd	46,186
Butterfield, O	56,350
Butterworths Canada Ltd	104,161
Button, J	25,247
Buttons For Any Occasion	16,264
Buzikievich, S	34,774
Byford Technical Forest Services, R	39,876
Byrne, C	11,538
Byte Computers	15,198
Bytown Diesel Sales Ltd	13,599
BZ Enterprises Ltd	45,138
C & C Logging Ltd	120,641
C & S Aggregate Ltd	13,797
C A G Holdings Inc	293,022
C A P Ventures Ltd	626,082
C A R Aviation	15,190
C A S Contracting	14,685
C B A Engineering Ltd	313,527
C B Flagging	35,491
C C H Canadian Ltd	57,035
C C I Aviation Ltd	44,344
C C Industries Ltd	22,504
C C Industries Recreation Ltd	57,320
C D N Environmental Monitoring Inc	14,047
C D Nova Ltd	257,446
C E B Productions	11,714
C F B V-AM	14,050
C F T K-C K T K Radio	14,016
C H Software Services	38,542
C I P Inc	38,058
C J F W Fm	15,387
C J Fire Fighting Ltd	14,804
C K P G Television Ltd	10,301
C L Systems	18,543
C M Q Communications Inc	39,915
C P I Equipment Ltd	32,786
C P S Electronics	42,733
C R B Logging Co Ltd	80,445
C S S Corporate Systems Strategies Ltd	23,383
C S/Resors Consulting Ltd	41,950
C V C Services	109,721
C-I-L Inc	13,183
C-I-L Paints Inc	74,247
Cadrin, C	18,365
Cahners Publishing Co	38,669
Cairns, R	76,106
Calcomp Canada Inc	66,523
Calderbank, K	32,953
Caldwell Partners International, The	52,093
Caldwell, J	16,070
Calgary District Hospital Group	23,962
Caliburn Forestry Ltd	155,777
Calinda Contracting Ltd	49,971
Callahan Construction Co Ltd	16,108
Callander, L	17,799
Callow Insurance Associates Ltd	109,400
Caltec Scientific Ltd	33,036
Caltron Office Furniture	48,458
Cam's Flagging/Traffic Control Ltd	23,142
Cam-Mac Construction & Management Ltd	92,113
Cambie Consulting Group Inc	41,774
Cambridge Consultants	15,179
Cameron & Associates	48,443
Cameron Travel Ltd	12,017
Cameron, I	24,203
Cameron, J L	18,890
Cameron, K	21,700
Cameron, N	147,717
Camland Trucking	25,830
Camosun College	230,021
Camozzi Co Ltd, L W	121,594
Camp Systems of Canada Ltd	28,842
Camp-Ground Services Ltd	14,896
Camp-Lite Enterprises	62,583
Campaign Communications	200,233
Campbell & Associates, Neil	35,495
Campbell & Son Ltd, Malcolm	14,291
Campbell Goodell Consultants Ltd	206,081
Campbell Ltd, Gordon	62,019
Campbell River School District 72	3,564,115
Campbell Scientific Canada Corp	129,136
Campbell Van Lines, A M J	26,331
Campbell, A	73,528
Campbell, A	26,220
Campbell, B	11,319
Campbell, D J	52,863
Campbell, F	12,508
Campbell, J	19,625
Campbell, K	23,644
Campbell, L A	44,388
Campbell, W	11,228
Campney & Murphy	144,511
Can Kote	12,206
Can Test Ltd	58,110
Can-Arc Helicopters Ltd	17,353
Can-Dive Services Ltd	29,813
Can-Ex Truck Rental	80,667
Can-Form Industries Ltd	54,017
Can-Tech Industries Ltd	17,137
Can-Type Word Processing	11,290
Cana Comm Marketing Inc	15,161
Canada Health Monitor, The	45,000
Canada Instant Print	363,554
Canada Jet Charters Ltd	1,340,970
Canada Law Book Inc	255,528
Canada Mounts & Library Services Ltd	133,795
Canada News-Wire Ltd	59,600
Canada Packers Inc	339,074
Canada Pension Plan Matching Contribution	15,195,000
Canada Safeway Ltd	67,181
Canada Security Services Ltd	12,286
Canada Ticket Inc	58,456
Canada West Air Ltd	32,617
Canada-U S Consulting Service	53,812
Canadian Airlines International Ltd	231,208
Canadian Bank Note Co Ltd	97,867
Canadian Bar Association	19,168
Canadian Biosonics Ltd	16,567
Canadian Broadcasting Corp	29,883
Canadian Cartographics Ltd	124,499
Canadian Centre For Creative Technology	16,500
Canadian Committee of the Asphalt Institute	26,400
Canadian Coordinating Office For Health Technology Assessment	20,294
Canadian Corps of Commissionaires	276,702
Canadian Council of Motor Transport Adminstrators	57,109
Canadian Deaf Blind & Rubella Association	66,950
Canadian Delivery System Inc	21,330
Canadian Dental Supply Ltd	67,258
Canadian Drafting & Engineering Supplies Ltd	17,060
Canadian Electrical Association	20,148
Canadian Energy Research Institute	26,658
Canadian Facts	1,141,971
Canadian Fine Color Co Ltd	82,331
Canadian Forest Products Ltd	3,645,883
Canadian Forestry Association	13,873
Canadian Forestry Equipment Ltd	36,817
Canadian Foundation For Economic Education	96,190
Canadian Freightways Ltd	106,775
Canadian Graphics West Inc	17,245
Canadian Helicopters Ltd	2,420,448
Canadian Hospital Association	95,957
Canadian Imperial Bank of Commerce (Douglas & Cormorant)	13,367
Canadian Institute For the Administration of Justice	10,355
Canadian Institute, The	11,656
Canadian Interagency Forest Fire Centre	62,885
Canadian Larsen Electronics Ltd	39,897
Canadian Laser Products Inc	58,253
Canadian Law Information Council	14,236
Canadian Learning Co Inc	280,458
Canadian Linen Supply Co Ltd	53,966
Canadian Liquid Air Ltd	35,034
Canadian Marconi Co	22,626
Canadian Mental Health Association	13,712
Canadian National Institute For the Blind	123,904
Canadian National Railways	890,306
Canadian National Sportsmens Show	15,875
Canadian Pacific Express & Transport	196,780
Canadian Pacific Forest Products Ltd	1,175,568
Canadian Pacific Ltd	569,907
Canadian Pacific Railway Co	34,028
Canadian Powder Co Inc	132,844
Canadian Productivity Consultants Inc	39,821
Canadian Pyrotech Engineering	16,253
Canadian Red Cross Society	17,531
Canadian Resourcecon (1983) Ltd	48,023
Canadian Springs Water Co	23,242
Canadian Standards Association	48,964
Canadian Targeted Publishing Co	102,425
Canadian Telephones & Supplies Ltd	167,120
Canadian Tire Acceptance Ltd	21,928
Canadian Tire Corp	19,214
Canadian Tourism Research Institute, The	25,500
Canadian Traffic Control Ltd	10,442
Canadian Western Bank	333,479
Canadian Wildlife Federation	30,860
Canal Flats Improvement District	34,300
Canberra Packard Canada Ltd	14,636
Cancom Industries Inc	27,755
Candle Creek Farms Inc	212,901
Candlewood Ventures	14,342
Canebsco Subscription Services Ltd	96,437
Canfor Ltd	74,416
Canmore Helicopters	62,597
Canning Logging, Fred	13,163
Cannon Excavation	54,078
Cannon, F	55,912
Cannon, M	36,150
Canoe Creek Indian Reserve	71,625
Canoe Valley Contracting	13,522
Canon Canada Inc	19,192
Canox-Canadian Oxygen Ltd	52,523
Canpac (83) Installations Ltd	22,095
Canron Hyprescon	106,289
Canron Inc	1,911,908
Canscott Management Services Ltd	29,570
Cansel Survey Equipment	50,622
Cantel Inc	53,201
Cantex Engineering & Construction Co Ltd	11,542,170
Cantins Moving & Storage Ltd	116,194
Canuck Truck Rental	410,088
Canwide Systems	13,676
Canyon Automotive	13,051
Canyon Contracting	61,651
Canyon Valley Contracting	77,105
Caouette Transport (1973) Ltd	257,096
Capilano Highways Services Co	11,541,889
Capital Building Supplies Ltd	16,622
Capital Bus Sales	91,120
Capital City Office Machines Ltd	40,258
Capital City Paving Ltd	154,415
Capital Helicopters Inc	354,643
Capital Iron & Metals Ltd	42,873
Capital Region Association For the Mentally Handicapped	28,327
Capital Regional District	4,429,797
Capital Regional Hospital District	1,155,444
Capri Hotel	14,157
Caravan Moving & Storage (1984) Ltd	33,764
Carbotek Computing	30,365
Cardinal Contracting, D	19,503
Cardinal Edgar Emberton & MacAulay	11,353
Cardinal Reforestation Co Ltd	274,217
Cardinall Contracting	79,939
Careertrack Publications Inc	37,250
Carelia Contracting Corp	26,941
Cariboo Bridge Services Ltd	122,070
Cariboo Business Systems Ltd	24,650
Cariboo Chilcotin Helicopters Ltd	354,218
Cariboo College	111,961
Cariboo Custom Grading Ltd	37,367
Cariboo Forest Consultants Ltd	636,960
Cariboo Observer	31,611
Cariboo Peat & Gravel	14,160
Cariboo Redi-Mix & Contracting Ltd	311,058
Cariboo Regional Hospital District	741,650

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Cariboo Supply & Marine Ltd	36,271
Cariboo-Chilcotin School District 27	5,960,916
Caribou Road Services Ltd	11,073,539
Carleton Recreational Equipment	14,292
Carleton, C	28,421
Carley Logging Ltd	14,327
Carley, J	83,088
Carlgren, D C	73,026
Carlisle, T	25,016
Carlson, A	37,462
Carlson, N	21,200
Carlson, S	45,208
Carlton, H	11,768
Carlyle Computer Products Ltd	57,038
Carmac Diesel Ltd	14,960
Carman, C	11,038
Carney & Co Ltd, B J	22,315
Carp Lake Lumber Ltd	38,565
Carpenter, N	15,378
Carr, N	31,410
Carrier Lumber Ltd	1,073,040
Carriere, E	16,907
Carroll, K	41,395
Carsen, D	15,219
Carstairs, M J	78,310
Carswell Co Ltd	66,024
Carswell Publications	217,327
Carswell, J	20,084
Cartel Electronic Distributors	108,460
Carter Contracting Ltd, H	13,057
Carter Honda Shop	22,453
Carter Lease Ltd, Howard	98,367
Carter, B	65,233
Carto Instruments Inc	48,626
Cartwright, C	30,125
Carver, C	50,998
Caryer, C	22,267
Casadio & Son Holding Co Ltd	48,169
Cascade Consulting Ltd	69,195
Cascade Imperial Mills Ltd	57,888
Cascade Industrial Supply Co Ltd	60,922
Cascade Interpretation Services	37,000
Cascade Resources Ltd	173,632
Cash Enterprises, Bill	102,395
Cassady Insley Lauener & Burgess	38,722
Cassady, G P	53,232
Cassidy Consulting Ltd	24,481
Cassidy's Ltd	61,210
Cassidy, D	20,425
Casson Studios	10,000
Cast-All Concrete Ltd	423,380
Castex, M	10,250
Castle House Medical Research Group	10,080
Castle, R	14,975
Castlegar Import Center	15,031
Castlegar News	28,675
Castlegar School District 9	1,186,537
Cat Holdings Ltd, J	68,056
Catalyst Contract Furnishings	18,110
Catholic Public Schools Archdiocese of Vancouver	14,807
Catholic Public Schools of Nelson Diocese	12,979
Cattermole Timber	134,151
Cavanagh, C	15,080
Caya Signs	79,142
Cayoosh Contracting	88,973
Cazes & Heppner Forest Service Ltd	143,885
CCL Label Neeco West Division	22,122
CCMI-Consolidated Computer Management Inc	739,713
Ce-Car Equipment & Parts Ltd	133,128
Ceccon Trucking & Excavating Ltd	126,876
Cedar Bushwhacker	11,500
Cedar Crest Lands (BC) Ltd	86,259
Cedar Hill Consulting	111,338
Cedar Rapids Enterprises Co Ltd	15,490
Cedar River Timber (1971) Co Ltd	115,649
Cedarbrooke Sawmill	13,697
Cel-Line Associates Inc	16,548
Celista Contracting Ltd	39,577
Celtic Reforestation Services Ltd	1,093,220
Celtic Shipyards (1988) Ltd	25,942
Centaur Products Inc	11,675
Centennial System Consultants Ltd	208,004
Center For the Assessment of Educational Progress	37,842
Central Coast Regional Hospital District	157,957
Central Coast School District 49	445,497
Central Drug Store Ltd	11,501
Central Drug Store, The	82,313
Central First Aid Services	37,908
Central Highway Equipment Corp	50,433

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Central Interior Communications Ltd	23,717
Central Interior Traffic Control	52,753
Central Kootenay Regional Hospital District	604,962
Central Mountain Air Ltd	558,209
Central Okanagan Regional Hospital District	387,463
Central Okanagan School District 23	5,824,232
Central Service & Towing	16,407
Central Tree Service	13,705
Central Valley Excavating Ltd	42,607
Central Valley Holdings Ltd	113,562
Central Victoria Security Ltd	30,520
Central Wallunits Plus Ltd	18,962
Centre Educatif Et Culturel Inc	46,757
Century Contracting	30,483
Century Moving & Storage Ltd	22,781
Century Plaza Hotel, The	15,174
Cenwest Enterprises Ltd	40,727
Cercomm Electronics Ltd	18,461
Cerka Contract Management Ltd	1,135,830
Certified Legal Interpreters of B C	16,174
Certified Welding & Machining	20,110
Cessna Aircraft Co, The	28,940
Chabot & Levesque Logging Ltd	39,356
Chadbourn, James	42,560
Chadsey, N H	94,488
Chagani, A	65,808
Challenge Construction Ltd	83,180
Challenger, J C	18,996
Challoner, C	18,525
Cham Investment Ltd	17,273
Chambers, H	17,688
Chan, F	10,272
Chancellor Group, The	29,461
Changing Images Productions Ltd	50,573
Chapel of Memories Funeral Directors	19,549
Chapman, B	47,360
Chapman, C	34,683
Chapman, M	11,337
Chaput Logging Ltd	70,680
Charchuk, M G	52,740
Charlotte Island Tires Ltd	13,781
Charlton Co Ltd, M D	153,490
Charnley, S	22,563
Chartrand, P	100,919
Chateau Granville Inc & Diakas	10,934
Chateau Victoria Hotel	33,995
Chatla Forest Consulting	72,263
Chatten, C	24,811
Chatwin Engineering Ltd	351,604
Chaworth-Musters, R	11,010
Chazottes, L	58,497
Cheema, P K	48,159
Cheevers, L S, Dr	26,681
Cheffins, R I	18,744
Chehalis Band Council	60,814
Chekwood Industries Ltd	263,899
Chem-I-Call	12,181
Chemac Industries Ltd	19,876
Chemex Labs Ltd	21,182
Chemise Empire Ltee	117,575
Chemonics Industries (Canada) Ltd	1,191,722
Chercover, D J	13,550
Cherry Creek Waterworks District	45,190
Cherry Ford Sales (1981) Ltd	10,889
Chesebrough-Ponds (Canada) Inc	20,530
Chesterley, E K	17,645
Cheveldave, A	52,437
Chevron Canada Ltd	5,377,794
Chew Excavating Ltd	18,588
Chews TV & Stereo Ltd	10,694
Chicalo Young & Associates	19,957
Chilcotin Cariboo Aviation Ltd	44,401
Chilliwack Delivery Moving & Storage (1976) Ltd	15,482
Chilliwack General Hospital	11,995
Chilliwack Progress Ltd, The	22,030
Chilliwack School District 33	932,175
Chilo Mayflower	13,606
Chinner Mobile Home Towing, George	11,895
Chipman Inc	19,551
Chiu, J	42,537
Choquette, W	13,619
Chore Trucking, Alex	23,726
Chore Trucking, Charlie	20,765
Choukalos Woodburn McKenzie Maranda Ltd	159,182
Chow & Fleischauer Architects	32,280
Christian & Christian Signs	10,993
Christian Valley Service	89,803
Christianson Pipe Ltd	422,354

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Christie, A B	10,970
Chubb Security Safes	15,302
Chung, S	150,000
Churchill Equipment Ltd	27,825
Ciammaichella, N	17,888
Ciba-Geigy Canada Ltd	221,192
CIBC Leasing Ltd	39,922
Cicci, C	42,311
Cidel Moving & Storage (1975) Ltd	12,195
Cincinnati Time Recorder Ltd	302,739
Cincom Systems of Canada Ltd	10,774
Circle Park Holdings Ltd	18,881
Circle Productions Ltd	233,560
Cirque Resource Associates Ltd	17,506
Cirrus Enterprises Inc	387,120
Citipage Communications Ltd	10,151
Citizen, The	105,243
City Copy Centre	80,909
City of Calgary	20,893
City of Courtenay	66,752
City of Cranbrook	13,036
City of Duncan	32,070
City of Kamloops	619,311
City of Kelowna	55,231
City of Langley	28,053
City of Nanaimo	83,786
City of Nelson	43,245
City of New Westminster	29,880
City of Penticton	5,819,784
City of Prince George	52,582
City of Prince Rupert	10,683
City of Quesnel	12,545
City of Revelstoke	20,582
City of Vancouver	3,665,855
City of Vernon	18,866
City of Victoria	353,458
City of Williams Lake	55,084
City Photo Centre Ltd	14,318
City Transfer (1945) Ltd	39,944
Civic Consultants	46,319
Clan-Aird Logging Ltd	142,172
Clarity Data Training Productions	19,253
Clark Consulting, Tony	10,871
Clark Ford Sales Ltd, W M	26,246
Clark Freightways	21,877
Clark Reefer Lines Ltd	198,390
Clark Wilson	22,829
Clark Wilson in Trust	200,000
Clark, A R	15,480
Clark, G M	12,463
Clark, M G	197,603
Clarke Transport Canada Inc	84,431
Clarke, C	31,066
Clarkson Gordon	94,641
Clarkson, D R	12,445
Clarkson, T	11,067
Classic Marketing	38,399
Claudepierre Floor Covering Ltd	21,688
Clay, I	27,320
Claymar Construction Ltd	11,835
Claymore Clothes (1982) Ltd	168,746
Clayton Resources Ltd	45,414
Clean World Enterprises	11,812
Clear Communication Consultants Ltd	18,074
Clear Lake Sawmills	233,431
Clearwater Climbing Corp	196,707
Clearwater Improvement District	138,119
Clearwater Reddi-Mix (1988) Ltd	23,742
Cleek, D	25,832
Clement Crane & Dragline Ltd, M	58,844
Clendenning & Matthews	15,672
Clerke, S	16,543
Cliffe, D	18,284
Clifton, G	98,970
Climie, R J	49,318
Close Up Business Services Ltd	10,401
Cloverdale Auto Repair Centre Ltd	14,956
Cloverdale Historic Transportation Society of BC	410,000
Cloverdale Paint Inc	11,525
Cloverdale Raceways	36,352
Cluculz Enterprises Ltd	10,799
Cluculz Transport Ltd	31,904
CNCP Telecommunications	250,743
Co-Van International Trucks Inc	86,934
Coady Associates, C J, Dr	376,016
Coast Agri Fertilizers Ltd	66,362
Coast Bastion Inn	33,510
Coast Canadian Inn, The	15,251
Coast Event Management	13,610
Coast First Aid Services	36,979
Coast Forest Management Ltd	793,488

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Coast Geographic Industrial Dust Control	24,736
Coast Inn of the North, The	19,893
Coast Mountain Silviculture Ltd	47,547
Coast Office Equipment Ltd	31,303
Coast Paper	166,173
Coast Paving (1984) Ltd	114,237
Coast Plaza At Stanley Park	46,696
Coast Range Contracting Ltd	88,964
Coast Reporting Services	33,577
Coast Testing Ltd	29,868
Coast To Coast Moving & Storage	44,161
Coast Tractor & Equipment Ltd	25,277
Coast Wholesale Appliances Ltd	11,348
Coast-To-Coast Moving & Storage Ltd	13,986
Coastal Ford Sales Ltd	106,008
Coastal Mountain Excavations Ltd	59,441
Coastwest Analytics Ltd	78,405
Coates, K	10,165
Cobb, S	34,500
Cobble Hill Bulldozing Ltd	74,203
Cobe Canada Ltd	233,532
Cobra Electric Ltd	387,021
Cockwill Hauling, G I	317,888
Code 4 Fire & Rescue Inc	27,580
Coe Computers Inc	49,850
Coe Systems Inc	121,915
Coell & Associates Inc, D R	24,746
Cogan, M	13,711
Cognos Inc	99,825
Colbert, R	14,183
Colby Gallagher & Associates	12,284
Coldwater Indian Band	43,339
Coldwell Trucking, W J	27,769
Coleman Contracting, S J	10,513
Coleman, R	11,000
Coles Equipment Ltd	29,888
Coles Insurance Services (1980) Ltd	45,827
Coley, J	52,563
Colgur, T	39,891
College of New Caledonia	42,058
College Printers Ltd	44,671
Collier MacMillan Canada Inc	372,982
Collier, M	22,887
Collins, J	13,268
Collisson, W D	10,518
Colorific Photo Labs	43,417
Colour Mix Advertising Systems	11,304
Colquhoun Contracting Ltd, Lloyd	20,683
Columbia Bitulithic Ltd	6,052,914
Columbia Blacktop Ltd	4,612,196
Columbia Centre For Integrated Health Services	103,134
Columbia Centre, The	174,995
Columbia Distributors Ltd	20,585
Columbia Dodge (1967) Ltd	28,789
Columbia Fire & Safety Ltd	46,967
Columbia Geosystems	112,513
Columbia River Shake & Shingle Ltd	46,855
Columbia Typewriter Centre Ltd	105,974
Columbia Valley Forest Consulting Ltd	14,514
Columbia Valley Insurance Agencies Ltd	25,634
Columbia-Shuswap Regional Hospital District	400,585
Colwood Fire Protection District	88,306
Colyns Landscaping	15,500
Comcore Public Affairs Inc	253,522
Comfor Forestry Services Ltd	34,738
Cominco Engineering Services Ltd	1,824,015
Cominco Fertilizers	1,019,178
Cominco Ltd	509,082
Command Bulldozing, Harold T	53,078
Command Records Services Ltd	20,288
Command, H	16,920
Commander Warehouse Equipment Ltd	11,927
Commercial Body Builders Ltd	30,518
Commercial Electronics Ltd	46,981
Commonwealth Historic Resource Management Ltd	42,500
Commonwealth Institute of Biological Control	124,670
Commonwealth of Learning	99,772
Community Gospel Chapel	12,469
Comox Fire Protection District	75,000
Comox Moving & Storage	13,529
Comox Valley Chamber of Commerce	18,050
Comox-Strathcona Regional Hospital District	545,708
Company News	33,124
Compucon Services Ltd	62,198
Compupro Systems Ltd	150,512
Computer Associates Canada Ltd	70,980
Computer Connection	595,891
Computer Options (West) Ltd	37,823
Computer People Ltd	81,080
Computer Sales Consultants	13,360
Computerland	5,436,767
Computers in Education Inc	11,644
Computers Plus Ltd	21,512
Computime Computers & Software Ltd	30,817
Computime Office Automation Centres	21,615
Comshare Ltd	48,659
Comterm Inc	41,901
Con-Force Structures Ltd	113,017
Conag Alignment Products Ltd	10,261
Conair Aviation Ltd	11,717,554
Conbear Construction Ltd	24,706
Concord Computing Services	36,292
Concord Pacific Developments Ltd	1,678,255
Concord Scientific Corp	11,376
Condor Engineering Ltd	32,632
Conex Continental Explosives Ltd	172,110
Conference Board of Canada, The	149,751
Congressional Information Service Inc	16,577
Coni-For Technologies	60,168
Connaghan & Association Ltd, C J	39,553
Connaught Laboratories Ltd	2,757,258
Connelly, D M H	13,714
Connor Clark & Lunn Investment Management Ltd	20,090
Connor, K J	62,246
Considine, M	22,488
Consolidated Freightways	11,757
Construction Aggregates Ltd	120,187
Consumers Co-Operative Association	28,377
Contac Travel Marketing Corp	21,943
Contact International Consulting	25,222
Continental Converter Corp	11,934
Continental Explosives Ltd	84,306
Continental Gold Corp	73,863
Continental Traffic & Industrial Signs Inc	27,506
Continuing Legal Education Society of B C	52,717
Contract Tire Ltd	33,573
Controlled Environments Ltd	15,857
Conventions Unlimited	59,029
Conway Information Systems Inc	98,368
Conway Logging Ltd	35,963
Cook Roberts & Whittaker	17,435
Cook, R	42,586
Cooke, S D	47,967
Cookson, B W	31,687
Cool Creek Forest Services Ltd	11,435
Coombe, J	23,410
Cooper & J Cooper, J	14,760
Cooper, S	98,728
Coopers & Lybrand Consulting Group	1,071,461
Coopers & Lybrand Ltd	555,021
Coopers Office Supply Co (BC) Ltd	28,869
Copeland Communications	406,349
Copeman Enterprises	27,972
Copeman, P	31,443
Copp Clark Pitman Ltd	256,914
Copper Beach Estates Ltd	48,200
Copper Island Broadcasting Ltd	11,777
Copper River Contracting Ltd	21,190
Copytron Corp	393,404
Coquitlam Chrysler Plymouth (1983) Ltd	69,338
Coquitlam Concrete Products Ltd	138,667
Coquitlam Office Furniture	11,004
Coquitlam Ridge Construction	2,229,800
Coquitlam School District 43	157,160
Corbett Office Equipment Ltd	26,817
Corcan Industries	19,592
Cordova Consultants Inc	16,000
Cordova Technologies Inc	14,713
Core Computer Group Ltd	26,490
Core/Net Consulting Ltd	63,489
Corley Contracting, Robert	92,097
Corliss Contracting, Randy	136,820
Cormier Vegetation Management Ltd	52,974
Cornell Chevrolet Oldsmobile Ltd	510,456
Cornish Trucking Ltd, D W	17,885
Corona Corp	11,726
Coroners Hearings Jurors & Witnesses Pay	37,993
Coronet Film & Video	149,689
Coroplast Inc	10,249
Corporate Helicopters Ltd	167,195
Corporate Strategies Group Inc	181,677
Corpus Information Services Ltd	25,734
Corrigall Bulldozing Ltd, Dave	32,193
Cortez Construction Ltd	2,632,123
Cosburn, R	71,167
Cost of Reports Maps & Publications	33,534
Costello, P	33,789
Coster, D M	38,082
Cotter Contracting, Colleen	25,144
Cottonpine Holdings Ltd	54,275
Cottonwood Reforestation	[illegible]18,953
Cougar Creek Mini Excavating	10,716
Cougar Rock Contracting	285,461
Coulson Forest Products Ltd	63,150
Coulson, D	20,539
Council of Forest Industries of B C	26,952
Country Kitchen	21,219
Courage, B	27,040
Court, R A	16,118
Courtenay Chrysler Plymouth Sales (1970) Ltd	35,939
Courtenay Fire Protection District	66,219
Courtenay School District 71	4,971,738
Courtesy Construction	35,553
Courtyard Inn, The	20,067
Coval Air Ltd	54,552
Coverdale, D	10,348
Cowan Office Supplies Ltd	120,755
Cowichan Bay Improvement District	163,000
Cowichan Business Development Centre	32,118
Cowichan School District 65	5,299,680
Cowichan Valley Regional Hospital District	203,471
Cowley Coating Corp Ltd	116,423
Cownden Contracting Ltd	25,000
Cox Enterprises, Richard	11,053
Cox Service, Gordon	30,794
Cox Taylor & Bryant	45,567
Cox, D	20,337
Cox, R	30,864
Coyote Transport Ltd	347,574
Cradock, R	19,384
Craig, R	19,546
Crain Inc, R L	261,377
Cram & Wicks in Trust	17,017
Cran-Shor Services	20,389
Cranberry Fire Protection District	32,143
Cranbrook Daily Townsman	11,963
Cranbrook Flooring Ltd	15,477
Cranbrook Parcel & Delivery (1982) Ltd	29,440
Cranbrook Photo Ltd	10,280
Cranbrook School District 2	1,351,756
Crane Woodcraft Industries Ltd	1,474,598
Crawford Associates Ltd, Allan	85,991
Crawford Insurance Agencies (1976), J S Ltd	47,823
Creadis Vancouver	264,892
Crease & Co	93,353
Creative Artforms Inc	10,493
Creative Curriculum Inc	24,264
Creative Landscape & Irrigation	30,327
Credit Union Deposit Insurance Corp	25,833
Crerar, M	22,494
Crescent Farms Ltd	15,962
Crest Screen Printing Ltd	22,751
Crestbrook Forest Industries Ltd	1,635,445
Crestline Coach Ltd	32,339
Creston Moving & Storage Ltd	21,758
Creston Sand & Gravel Ltd	30,195
Creston Valley Advance, The	11,869
Creston Valley Air Ltd	16,134
Creston Valley Insurance Services	31,172
Creston-Kaslo School District 86	2,593,872
Cribb Enterprises Ltd	31,780
Crippen Consultants Ltd	3,528,587
Crockett, M	23,558
Croll, A	62,817
Crombie, S	18,174
Crookshank, R M	17,334
Crosby, T	65,079
Cross Country B C	20,000
Cross, J	20,425
Cross, L	10,773
Cross, W K	24,167
Crossfield, C	22,594
Crossroads Construction Co Ltd	1,234,815
Crottey, R	42,408
Crow Point Enterprises Ltd	174,907
Crowfoot Developments Ltd	12,075
Crowley Silviculture	26,376
Crown Excavating	20,054
Crown Forest Industries Ltd	1,277,934
Crown Land Special Account	28,443,494
Crown Packaging	27,065
Crown Paper	4,220,293
Crown Publications Inc	603,471
Crown Tire Service Ltd	18,244
Crowntek Business Centres Inc	5,109,140
Crowntek Inc	1,360,193
Crows Nest Resources Ltd	37,497

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Crowsnest Air Ltd	25,100
Crutch Drilling & Blasting, Roy	229,264
CTC Computer-Tech Consultants Ltd	76,610
CTS Corporate Telemarketing Inc	49,928
Cudworth Contracting Ltd, L A	37,310
Cullen Detroit Diesel Allison Ltd	92,188
Cullen, A	66,455
Cullen, J E	51,223
Cumberland Fire Protection District	19,000
Cumblidge, R	11,210
Cuming, R	17,602
Cumorah Group, The	25,675
Cunningham, C M	41,046
Cunningham, F M	65,850
Cunningham, S	30,331
Cure & Son Contracting, W	41,096
Curriculum Development	66,806
Currie, G	13,800
Currie, J C	14,700
Currie, W R, Dr	42,290
Curry, P	12,756
Curtis Lumber Co Ltd	48,725
Curtis, D	107,141
Curtis, H A	13,364
Cushman, F	25,582
Cushman, R	37,141
Custom Dozing	10,459
Custom Drafting Ltd	85,582
Custom Forms of Canada	46,855
Custom Online Computer Connections Ltd	323,525
Custom Paper Ltd	112,927
Custom Rubber Stamp Ltd	132,854
Custom Space Design Ltd	490,776
Custom Truck Products Inc	13,816
Cuthill, M	15,093
Cutler Contracting	279,838
Cutler, N	115,711
Cutt, K	155,205
Cutting (B C) Ltd	62,055
Cyanamid Canada Inc	104,977
Cypher Consulting	55,145
Cypress Bowl Recreations Ltd	189,828
Cypress Jetprop Charter Ltd	489,377
Cys Scientific Instruments Ltd	202,411
D & A Logging Ltd	61,954
D & B Oilfield Contracting (1983) Ltd	15,242
D & E Contracting Ltd	569,221
D & G Agri-Chem Ltd	289,371
D & G Construction	188,191
D & M Contracting	28,725
D A Cartographic & Drafting Service	11,507
D A H A S Services Ltd	49,000
D C Forestry Services	110,857
D C Forestry Services Ltd	31,475
D J Applied Logic Technologies Ltd	69,314
D J Flagging Services	49,051
D J Sales & Service (1987) Ltd	33,488
D J Silviculture Enterprises Ltd	132,437
D K Heli-Cropper International Ltd	388,508
D M R Group Inc	2,187,148
D P A Group Inc	432,776
D R Fabricating & Welding Co	53,162
D R G Globe Envelopes	317,565
D R Systems Inc	195,075
D S S Designed Systems Solution Corp	551,656
D T S Services Inc	13,325
D W B Enterprises	10,990
D'Hondt, D	10,712
Dacar Lumbering Ltd	19,291
Dafoe Motorcade Ltd, Brian	26,304
Dairyland Foods	324,672
Daiwa Security Canada Ltd	11,298
Daka Contracting	25,049
Daken Forest Products Ltd	14,564
Dalawrak, B	19,675
Dale Insurance Agencies Ltd, Dave	36,043
Dalimar Instruments Inc	13,121
Daluz, L	10,353
Damage Claims	432,157
Danco Transport	59,452
Danfoss Courier (Island) Ltd	51,534
Daniels Electronics Ltd	497,779
Daniluck, A	24,364
Danno Excavating Ltd	87,080
Dans Precast	11,941
Darchuk Contracting Ltd, Mike	11,238
Dare, I	12,426
Dark Star Forestry Ltd	273,923
Darling, L M	35,625
Dart, B	26,455
Dasco Data Products Ltd	174,245
Data Business Forms	68,421
Data Card Canada Inc	15,261
Data General (Canada) Inc	1,376,948
Data Terminal Mart	383,809
Database Storage & Information System	84,220
Databrokers Ltd	20,791
Datafile/Wright Line	206,406
Datamat Services Ltd	276,124
Datametrics Ltd	81,055
Datapoint Canada Inc	1,313,295
Datapro Canada	13,006
Datatap Services	43,056
Datatech Systems Ltd	146,975
Daum Information Services, P	12,980
Dauphinee, W	19,975
Daveron Nurseries Ltd	752,611
Daves Logging Ltd	44,103
David Consultants Ltd	45,083
David Daniels & Associates Inc	58,918
Davidson Bros Construction Ltd	37,499
Davidson, E	17,411
Davidson, M	27,774
Davidson, M, Dr	13,208
Davies Consulting Ltd, George Eveleigh	11,744
Davies Sand & Gravel Ltd	17,103
Davis & Co	186,131
Davis & Co in Trust	331,750
Davis & Fairley	10,637
Davis Contracting	16,448
Davis Mfg Co Ltd, C	10,581
Davis Wire Industries Ltd	27,006
Davis, G J	22,122
Dawn Systems	21,245
Dawson Construction Ltd	5,244,059
Dawson Creek Moving & Storage Ltd	40,287
Dawson Seed Co Ltd	416,814
Dawson, R	10,421
Dawson, V	18,817
Dawson, W E	49,572
Day Advertising Group Inc, The	904,062
Day-Timers of Canada Ltd	50,496
Dayross Developments Ltd	1,283,542
Dayton & Knight Ltd	212,023
Dayton Shoe Co Ltd	26,640
DBM Technical Services	11,122
DCRP Enterprises	40,334
DDI Digital Dimensions Inc	485,934
De Baat & Associates	20,725
De Bruyne, A A	56,975
De Coteau Excavating, Jack	148,339
De Gelder, N	82,040
De Niverville Econometric Research Ltd	43,736
De Roos, W J	95,721
De Vere Sales Canada Inc	93,085
De Villiers, J	10,620
Deakin Equipment Ltd	11,112
Dean Contracting Ltd, Alan	28,964
Dean River Air Services Ltd	73,901
Dean, M	12,463
Dearborn Motors Ltd	26,160
Dease Lake Concrete & Forming	29,850
Deboer, J	134,972
Debruin Trucking, C N	11,467
Decima Research Ltd	384,885
Decker Lake Forest Products Ltd	77,729
Decoste, J R, Dr	32,985
Dediluke, D	19,659
Deep Sea International	53,604
Deep Sea Marine Services Ltd	57,550
Deere Ltd, John	18,771
Defence Publications	27,645
Defoe, T	21,150
Defrane Funeral Home Ltd	15,364
Degagne Contracting, E H	12,205
Degussa Canada Ltd	57,328
Deibert, S	23,725
Deines Micro-Film Services Ltd	21,743
Del Cor Products Inc	11,795
Delange Services, Robert	36,500
Delcan Corp	2,527,193
Deley Trucking, A	23,986
Dell Computer Corp	3,098,211
Deloitte & Touche	874,224
Deloli Enterprises Ltd	37,241
Delta Aerial Surveys Ltd	439,798
Delta Aggregates Ltd	1,381,261
Delta Air Charter Ltd	20,646
Delta Airport Inn Resort	88,395
Delta Mountain Inn, The	22,157
Delta River Inn, The	58,966
Delta Sales Promotions Ltd	13,848
Delta School District 37	254,341
Demand Dispatch Services Ltd	111,028
Demidoff Contracting	16,172
Dempster, W C	65,039
Densigraphix	15,193
Densmore, N	23,698
Dent Construction Ltd, Jim	28,495
Denton, B	17,849
Departures International Travel Inc	10,803
Dergousoff, M J	14,900
Desbois, M	14,065
Design & Marketing Associates Ltd	81,061
Design Vancouver	20,000
Design Works	11,822
Designed System Solutions Corp	51,506
Deskin Sales Corp Inc, A	18,472
Desktop Publishing Ltd	32,381
Dessau Inc	37,219
Dettling Cleaning Service	11,646
Deverell, P	29,814
Devine, A P	10,338
Devine, M	28,788
Dew Technology Planning & Support Association	16,573
Dewdney-Alouette Regional Hospital District	66,179
Dexter Ratcliff Services	47,918
Dey, T	67,320
DGW Enterprises Inc	189,306
Dhillon Enterprises Ltd	15,267
Dialog Information Services Inc	41,026
Diamond Canapower Ltd	28,601
Diamond Delivery Service Ltd	45,471
Diamond H Outfitters	21,528
Diamond Head Motors	22,237
Diazotech Services Ltd	12,263
Dick Co of Canada Ltd, A B	77,513
Dick, C M	24,636
Dick, R	15,136
Dick, R L	23,600
Dickens Associates Ltd, D F	141,660
Dickie Ltd, A S	107,876
Dickie Ltd, H W	21,360
Dicksons Food Services Co	16,471
Dicom Canada	74,205
Dictaphone Canada Ltd	240,831
Diffusion Dimedia Inc	18,681
Digital Equipment of Canada Ltd	738,447
Digital Mapping Group Ltd	6,700,070
Digital Resource Systems (Canada) Ltd	302,727
Dignan, T	25,409
Dilay, N	38,562
Dilba & Greene	31,313
Din Publications	53,916
Dinner & Klein	16,829
Dionne Contracting, Glen	156,672
Direct Communications Marketing Ltd	28,229
Direct Industrial First Aid Services Ltd	26,533
Discovery Capital Corp	13,135
Discovery Economic Consulting	10,000
Discovery Land Services	343,365
District 69 Insurance Services Ltd	56,466
District of Burnaby	32,465
District of Campbell River	134,912
District of Chilliwack	945,460
District of Coldstream	46,902
District of Delta	15,919
District of Esquimalt	15,534
District of MacKenzie	108,815
District of Matsqui	18,872
District of Mission	71,145
District of New Hazelton	20,318
District of North Cowichan	58,747
District of North Vancouver	117,437
District of Oak Bay	121,913
District of Peachland	13,017
District of Pitt Meadows	35,642
District of Richmond	855,124
District of Saanich	115,177
District of Salmon Arm	18,292
District of Sechelt	153,530
District of Squamish	66,916
District of Summerland	126,131
District of Surrey	356,018
District of Taylor	11,323
District of Whistler	25,946
Ditmars, C	52,639
Ditmas, C	36,548
Diversey Wyandotte Inc	24,334
Diversified Ova-Tech Ltd	228,411
DKP Mailcraft (BC) Ltd	28,775
Dobbin & Sons Ltd, F A	350,097
Dobbs, L M	36,741
Dobney Foundry Ltd	86,374

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Dobson Engineering	19,814
Dohan, P	44,112
Doherty, P L	31,125
Dolan Travel	21,861
Dollards Cantel Service Centre	13,756
Doman Forest Products Ltd	130,439
Doman Industries Ltd	212,371
Dome Advertising BC Ltd	192,777
Dominie Press Ltd	45,952
Dominion Creek Gold Ltd	114,832
Domke, M	10,468
Domtar Inc	90,535
Don & Dave Contracting Ltd	668,432
Don Trucking, Gord	35,164
Donahue, E	18,109
Donaldson & Associates, A R	101,719
Donaldson, J	15,728
Donaldson, K	11,269
Donaldson, L	24,376
Donau Consulting Inc	26,767
Donnelly, W	25,470
Dons Chevron	28,990
Doppler Industries Inc	49,969
Dore Forestry Services Ltd	96,032
Dore River Consulting	36,989
Dorosh, A	10,412
Doroshuk, L	15,775
Dorothea Knitting Mills Ltd	15,729
Dosenberger Excavating Ltd	241,779
Dot Developments Ltd	37,853
Double B Contracting Ltd	86,884
Double B Gravel & Excavating Ltd	15,212
Double Be Equipment Ltd	229,945
Double D Water Service	50,857
Double Eagle Boat Ltd	48,124
Double Eagle Construction Ltd	28,846
Double O Contracting	13,853
Double P Mechanical Contracting Ltd	28,132
Double R Contracting	44,834
Doucette Gradall Service Ltd	90,441
Douglas & McIntyre Educational Ltd	164,888
Douglas College	328,961
Douglas College Foundation	25,000
Douglas Lake Cattle Co Ltd	44,992
Douglas Lake Timber Co Ltd	63,850
Douglas, M	32,057
Dougs Mobile Marine Ltd	10,007
Doulyns Contracting Ltd	69,971
Dove Financial Advisory Services Ltd	11,757
Dover Business Services Ltd	14,722
Dow, J	16,511
Dowbush, R	11,070
Dowling Associates, P J	57,038
Downes, M	10,901
Downie R V Resorts Ltd	10,795
Downtown Parking Corp Ltd	15,380
Downtown Revitalization Program	10,006
DPE International	177,290
DPZ Systems	11,534
Draco Holdings Ltd	13,717
Dragon Lake Contracting	26,586
Drake International Inc	20,640
Drake Silviculture	116,653
Drake, R C	54,775
Draney & Sons, F E	12,570
Drayton, J	35,547
Drefss, D	15,031
Dressler Services Ltd	235,994
Driftstone Enterprises	51,411
Driftwood Automotive Ltd	31,848
Driftwood Reforestation	108,754
Drillwell Enterprises Ltd	10,538
Drosdovech Forestry Ltd	13,070
Drummond Transportation Services Ltd	21,996
Dryad Silviculture Ltd	237,964
Duane Contracting Ltd	16,089
Dubetz & Associates, C	649,427
Ducas, Francois	111,182
Dufferin Recreation	15,149
Duffy, D J	11,691
Dufresne Contracting, Francis	31,188
Duggan Trucking, Ian R	18,734
Dumoulin Black	14,322
Dun & Bradstreet of Canada Ltd	87,169
Duncan & Associates Engineering Ltd	188,136
Duncan Iron Works Ltd	20,737
Duncan Logging Contractors Ltd	18,644
Duncan Paving Ltd	616,978
Dunfield, J	22,632
Dungate Nicholson & Co	16,451
Dunkley Lumber Ltd	408,534
Dunlop-Beaufort Canada Ltd	32,791
Dunn, L	10,193
Dunsmore, D	22,364
Dunsmuir Lodge	153,805
Dunwoody & Associates Ltd	18,995
Dunwoody & Co	51,189
Dupont Canada Inc	192,122
Durant, J	35,753
Durban, R	13,526
Duro Construction Ltd	604,004
Duson's Quality House Ltd	17,312
Dutchies Transfer Ltd	47,128
Dv Digital Videosystems Ltd	30,460
Dvorak Excavating	22,250
Dyck Transfer, C	22,957
Dyck, J	17,994
Dyck, J	20,718
Dykes, C M	57,330
Dymaxion Research Ltd	24,510
Dynacor Coatings Ltd	316,056
Dynaflex Ergonomics Inc	45,039
Dynamex Express	202,402
Dynamic Construction Ltd	149,472
Dynamic Specialty Vehicles Ltd	246,100
Dynaprint	17,119
Dywidag Systems International Canada Ltd	81,277
Dzogan, J	76,375
E & A Trucking	16,271
E & E Enterprises	69,914
E & L Contracting	29,784
E E C Industries Ltd	10,414
E I F Sales Ltd	779,112
E J Micro Control Systems	58,270
E M C Construction Ltd	165,298
E M C Corp	11,495
E M T Consultants Ltd	82,208
E R K Logging	57,413
E S P Logging Ltd	13,541
E V K Forestry Services Ltd	271,315
E V S Consutants Ltd	37,167
Eagle Forest Tree Planting Ltd	503,778
Eagle Forests Products Ltd	189,740
Eagle Industries	18,300
Eagle Mapping Services Ltd	76,925
Eagle Run Motors	13,187
Eagle Timber Management 1986	200,483
Eagle Valley Holdings Ltd	253,268
Earlynn Enterprises Ltd	18,500
East Chilliwack Agricultural Co-Op	23,153
East Kootenay Community College	18,071
East Kootenay Regional Hospital District	796,128
East Sooke Fire Improvement District	28,745
East Tchesinkut Contracting	178,532
Eastwood & Co	39,478
Eaton Co Ltd, T, The	23,467
EB Economics	21,689
Ebco Industries Ltd	24,613
Ebco Metal Finishing Ltd	109,014
Eberle Contracting Ltd	306,978
ECC Education & Curriculm Consultant	45,766
Echo Logging Ltd	88,625
Eckards Fish Guiding	43,214
Eclipse Forestry Ltd	70,712
Eco-Concepts Ecological Services	51,241
Eco-Logic Ltd	26,891
Ecolab Ltd	12,427
Econolite Canada Inc	19,480
Economic Planning Group of Canada, The	76,427
Economy Mobile Radio Ltd	12,789
Ecosense Interpretive Services Ltd	49,006
Edco Construction Co	139,971
Edge Training & Consulting Ltd	109,348
Edgemont Moving & Storage (1981) Ltd	21,419
Edgett Excavating Ltd, J R	50,410
Edgewater Improvement District	13,648
Edgeworth Helicopters Ltd	139,183
Edgson Enterprises Ltd, Bob	26,257
Edgson Grader Rentals Ltd	30,164
Edgson Trucking, Norm	40,247
Ediger, M	10,785
Editions Beauchemin Ltee	52,872
Edley Graphics, Mike	19,657
Edmonds Motors Ltd	24,392
Edmonton Ambulance Authority	28,807
Educare	124,726
Educational Measurement Research Group	58,874
Educom International Inc	64,262
Edwards Kenny & Bray	44,496
Edwards, E	14,195
Edwards, G	16,969
Edwards, G	109,999
Eecol Electric (Sask) Ltd	229,028
Eee Systems Group Ltd	13,940
Eenkooren, N	12,566
Effective Systems Engineering Ltd	66,098
Egal Holdings Ltd	132,000
Eh-Cho-Dene Enterprises	15,760
Ehmann Printing Ltd	38,246
Ehmann, W	49,822
Ehrcke, A	30,463
Ehrcke, W F	71,973
Eidher, E	23,858
Eisenhut Insurance Agencies Ltd	21,388
Ekeroth, B	118,500
Ekset Contracting Ltd	42,676
Ekwan Contracting Inc	13,503
El-Kassaby, L	16,566
Elan Data Makers	752,535
Elastometal Pacific Ltd	67,495
Electro Sonic Inc	12,263
Electro Systems Inc	180,848
Electro-Medical Instrument Co	138,279
Electronic Data Solutions	64,420
Electronic Management Services	24,890
Elk Valley Air Services Ltd	28,362
Ellehammer Industries Ltd	80,454
Elliott, B	62,185
Elliott, D	12,885
Ellis & Associates, R	64,590
Ellis, H M	20,560
Ellis, J F, Dr	29,371
Ellis, P	17,250
Ellis, R	61,415
Ellison, D R	10,449
Ellison, N	23,204
Ellsay, R	30,940
ELS-ED Enterprises	13,136
Elterman, M F	20,418
Elton, B	38,496
Emblematic Jewellery Products of Canada Inc	13,870
Emc Group	46,144
Emc^2 Corp	35,861
Emcon Services Inc	11,402,490
Emerald Express Lines Ltd	14,288
Emerald Forest Tree Planting Corp	274,978
Emergency Assistance	19,443
Emergency Health Services Commission	511,866
Emery Rae & Cecchi	15,493
Emery, C	15,879
Emphasis Printing	83,410
Empidonax Interpretation	25,926
Empire Shirt Ltd	41,997
Empire Signworks Inc	58,325
Employee Leave Benefits	4,137,794
Empress Hotel, The	10,240
Enameltec Porcelain Industries Ltd	365,737
ENC Contracting	79,171
Encampment Creek Lumber Ltd	138,428
Encyclopaedia Britannica Publications Ltd	13,272
Enderby Gravel Products Ltd	13,543
Enercell Technologies Inc	131,016
Energy Systems Technology Inc	21,063
Enersystems Management Consulting Ltd.	469,380
Engman, G	20,000
Enka Resources Ltd	36,582
Ennis, R	47,094
Enowkin Centre	60,705
Enright & Associates Inc, C T	209,720
Enriquez, A A, Dr	35,674
Enroute Card	578,998
Ensign Chrysler Plymouth Ltd	1,687,108
Ensign Lease Ltd	12,173
Enso Forest Products Ltd	931,909
Enso Forest Products Ltd & West Fraser Mills Ltd	1,378,949
Enterprise Development Centre, The	41,512
Envirochem Services	39,450
Environics Research Group Ltd	76,974
Environmental Graphics Ltd	10,430
Environmental Sciences Ltd	105,818
Environmental Systems Canada Ltd	13,028
Envirotech Communications	83,478
Epic Data Inc	10,944
Epson Canada Ltd	204,158
Equity Silver Mines Ltd	20,850
Erasmus, J	37,690
Ergo Design	71,736
Ergotech Inc	20,075
Erin Valley Enterprises Ltd	29,733
Ernest Agencies (1988) Ltd	10,141
Ernies Grading	51,244
Ernst & Whinney	138,617

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Ernst & Young	640,838
Ernst & Young Case Technologies Inc	22,900
Ernst & Young Consulting	262,508
Eron Contracting Ltd	28,373
Esbe Laboratory Supplies	11,877
Esri Canada Ltd	28,812
Esson, J R	31,171
Estereicher Enterprises Inc	77,517
Estey Engineering Ltd, D R	205,304
Estlin Air Services Ltd	197,003
Ethos Consulting	39,850
Eureka Creek Bulldozing	14,309
Evans Ford Mercury Sales Ltd, Ken	13,804
Evans Forests Products Ltd	668,263
Evans Products Co Ltd	241,242
Evans, J M	15,271
Evans, L	57,816
Evans, N	19,114
Evans-Atkinson, E	44,856
Evergreen Insurance Service Inc	27,669
Evergreen Sportswear Manufacturing Ltd	16,392
Evergreen Treeplanting Co-Op	110,408
Evergreen Valley Forest Industries	27,533
Everitt, M W	14,715
Eversfield, M	13,570
Ewert, P W	120,721
Ewing Media Services	10,050
Excel Metal Fab Ltd	26,267
Exchange Teachers Reimbursements	25,975
Executive House Hotel, The	22,142
Executive Inn	20,271
Executive Program, The	26,992
Exell, O	81,682
Expert Treeplanting Ltd	97,372
Explosives Ltd	61,444
Exposystems Canada	57,822
Express Airborne	32,038
Express Editorial & Graphics Ltd	39,757
Express International Travel (Prince Rupert) Ltd	38,484
Express-Bugle/Courier	13,138
Exton & Dodge Surveying Ltd	114,636
Extra Cad Services	50,976
Eyes Multi Media Productions Inc, The	150,547
Eze Brew Coffee Service (V I) Ltd	17,757
F & P Enterprises	10,810
F A L Products Corp	20,639
F B K Forestry Services	83,419
F D I Forest Dimensions Inc	35,673
F E R Enterprises Ltd	54,198
F S I Culvert Inc	284,785
F S J Land Transport Ltd	47,972
F T C Forestactics Ltd	91,431
F/W Contracting Ltd	33,610
Fab-Rite Service Ltd	46,503
Faber & Associates Ltd, S L	63,736
Face To Face Films Ltd	46,000
Facs Records Centre	225,837
Fair Trial Farm Ltd	84,746
Fairfield Computer Services	72,660
Fajardo, C	31,185
Falkins McIntosh Reed & Stenhouse	347,174
False Creek Industries Ltd	23,425
Falzon, F	41,358
Family Mediation Canada	14,032
Family Services of Greater Vancouver	10,290
Fandrich Cone Harvesters Ltd	27,487
Far West Industries Inc	11,843
Farko Contracting Ltd	533,871
Farley, R V	36,969
Farm Income Assurance Indemnities	34,634,749
Farmer, L	11,083
Farrell & Associates, Brenda	35,000
Farrell & Co Ltd, R W	12,952
Farris Vaughan Wills & Murphy	179,082
Fast Broiler Farm Ltd	11,448
Fast Dry Cleaning & Laundry	10,241
Fast Forward Consultants	10,046
Fast Water Service	15,150
Faucher Industries Inc	14,491
Favel Enterprises Ltd	13,249
Fawcett Bros Co Ltd	24,684
Fawcett Contracting Ltd, P	58,172
FBM Consulting Enterprises	62,383
FCB/Ronalds-Reynolds Ltd	23,500
Feagan, H	25,540
Fedderly Transportation Ltd	233,555
Fedderlys Construction Services Ltd	20,277
Federal Business Development Bank	70,213
Federal Express Canada Ltd	28,797
Federal Technical Surveys Inc	85,000
Federated Co-Operatives Ltd	849,333

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Federation of Mountain Clubs of B C	30,161
Fediuk, G	26,812
Fel Computing	17,741
Felce, R	10,946
Felker Lake Ranch Ltd	22,684
Fell Contracting Ltd, Wayne	13,434
Fellers, V	41,438
Fenco Lavalin Corp	925,055
Fenety, D	20,303
Ferdies Building Supplies	21,988
Ference & Associates Ltd, Don	216,396
Ferguson Gifford	24,236
Ferguson Gifford in Trust	11,121
Ferguson Laboratory Ltd, J P	101,542
Fernie School District 1	988,241
Fernwood Movers & Storage Ltd	22,036
Ferranti-Packard Electronics Ltd	10,874
Ferris, J	20,125
Ferris, J A J, Dr	17,301
Ferriss Trucking	29,951
Ferry Tickets	65,497
Feuz, K	17,210
Fiala Consulting Group Inc	88,219
Fickell, Eva	26,038
Fiedler Bros Contracting Ltd	33,782
Field Aviation Parts Sales Ltd	52,391
Field Drilling Contractors Ltd	24,034
Field Investment Ltd	174,965
Fielding, G	25,123
Fields Welding & Industrial Supplies Ltd	11,035
Fieldstone Resources Ltd	122,317
Fikus, J	31,412
Filmer, M	12,422
Financial Management Institute of Canada	11,363
Financial Models Co	470,065
Finch-Noyes, C	21,872
Finks Sawmills Ltd	15,664
Finlay Forest Industries Ltd	1,213,281
Finlay Navigation Ltd	10,975
Finnex Paper Sales	26,171
Finning Ltd	588,993
Finta, Vasile	32,083
Fiorentino Bros Contracting Ltd	61,707
Fire Bug Contracting	192,265
Fire Commission Fees & Expenses	16,405
Fire-Fly Services	70,540
Fire-Tech Management Ltd	15,771
Fireflex Manufacturing Ltd	156,472
Firefly Books Ltd	15,070
Firegate Silvicultural Services Ltd	30,196
Firestone Canada Inc	33,147
Fireweed Enterprises	23,281
Fireweed Forestry Services Ltd	57,141
First Choice Manufacturing Ltd	201,166
First Heritage Savings Credit Union	20,354
First Image Production Ltd	41,114
Firstclass Systems	41,520
Firth, P	44,885
Fisher Contract Services	87,384
Fisher Scientific Ltd	316,628
Fisher, L S	56,064
Fisher, P	31,865
Fisons Instruments Ltd	10,250
Fitz Zaland & Associates	94,477
Fitzhenry & Whiteside Ltd	81,903
Fitzsimmons Trucking	24,901
Five Star Systems Ltd	88,200
Flacks Bakerview Kelp Products Inc	33,010
Flag Chevrolet Oldsmobile Ltd	1,593,722
Flannigan, R	28,886
Flanz, A	52,836
Flawse Contracting, A	139,502
Fleck Bros	1,051,052
Fleetwest Enterprise Ltd	10,147
Fleetwood Gration, T	19,635
Fleming Canada Partners Inc	20,057
Fleming Express Press	728,302
Fleming Printing Ltd	623,138
Fleming, B	40,644
Fleming, T	23,069
Fletcher Challenge Canada Ltd	5,728,181
Flightcraft Inc	35,823
Flightsafety Canada Ltd	28,679
Flightsafety International	59,984
Flow Laboratories Inc	44,718
Flygt Canada	100,841
Flynn & Associates Appraisals Ltd	44,860
Flynn Bros Publishing Ltd	382,154
Flynn Contracting, Pam	20,479
Flynn, D	13,511
Flywest Air Ltd	12,787
FMR Translations Services Ltd	21,575

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Focus on Management Services Inc	62,519
Foehnhill Consulting Inc	25,232
Fogarty, F	23,207
Fogg, C	18,398
Foisy Automotive Service Ltd	11,078
Foley, J	10,974
Foley, K	19,475
Folklore Contracting	424,707
Folklore Enterprises Ltd	175,620
Fontaine, J	49,025
Foo, L	47,618
Fools Society, The	25,066
For-Age Services Ltd	99,855
Force Four Productions Ltd	238,604
Ford Logging Ltd, Gordon	17,389
Ford, G	69,271
Forecon Consulting Services	14,537
Foresil Enterprises Ltd	217,481
Forest Chain Saw Ltd	46,546
Forest Dimensions Inc	531,030
Forest Engineering Inc	22,121
Forest Engineering Research Institute of Canada	194,978
Forest Engineering Services	154,315
Forest Floor Contracting	261,987
Forest Hill Contractors Ltd	22,200
Forest Industries Flying Tankers Ltd	98,918
Forest Lease Inc	13,155
Forest Park Improvement Services	11,530
Forest Technology Systems Ltd	898,185
Forestcover Resource Ltd	99,505
Forestland Industries Ltd	28,336
Forgis Resource Consultants Ltd	314,844
Forintek Canada Corp	158,133
Forma Scientific Inc	29,776
Formis	159,095
Formula Contractors Ltd	800,277
Forrest Contracting, R	266,604
Forrest Gray Lewis & Gillett	21,383
Forsberg, K	40,327
Forsite Consultants Ltd	511,053
Forslund, R	15,697
Forsyth & Co Ltd, A J	12,725
Forsyth Contracting Ltd, J	12,296
Forsyth Grading Ltd	17,446
Fort Fraser Livestock Association	13,574
Fort Micro Systems Ltd	74,000
Fort Nelson Esso (1987)	11,843
Fort Nelson School District 81	175,627
Fort Nelson-Liard Regional Hospital District	160,880
Fort St John Co-Operative Association	26,598
Fortech Consulting Services Ltd	109,310
Fortran Traffic Systems Ltd	2,359,802
Forum Consulting Group	227,364
Foryx Forests Consultants Ltd	52,966
Fosbery Bros Enterprises Ltd	57,470
Foster & Associates Ltd, M B	11,506
Foster Associates Inc	40,503
Foster, F P	13,549
Foster, J	36,919
Foster, J M	58,346
Foster, M L W	37,968
Fotoprint Ltd	422,655
Foulds, H	17,399
Foundation Instruments Inc	32,570
Fountain Valley Enterprises Ltd	76,608
Four Seasons Hotels Ltd	36,714
Fowles, J S	51,875
Fox Ford Sales Ltd	13,369
Foxs Transport	18,561
Frame Enterprises	11,258
Framst, C E	18,724
France, Y	16,196
Frank Ltd, Ronald J	33,660
Franklin Welding Ltd	11,355
Franklin, S	11,229
Franko, L	19,200
Franks, S	20,475
Fraser & Associates, V M	105,488
Fraser City Installations	74,464
Fraser Contracting, Wes	47,693
Fraser Drafting Service, A N	19,918
Fraser Lake Excavating Ltd	74,924
Fraser Lake Sawmills Ltd	28,166
Fraser Reforestation Inc, D	522,089
Fraser River Harbour Commission	109,477
Fraser River Pile Driving Co Ltd	44,375
Fraser Stationers Ltd	230,436
Fraser Valley College	12,381
Fraser Valley Regional Library	164,131
Fraser Valley Steel & Wire Ltd	440,617

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Fraser, A V	13,337
Fraser, J	88,062
Fraser, S	17,250
Fraser, W	67,393
Fraser-Cheam Regional Hospital District	477,064
Fraser-Fort George Regional Hospital District	890,897
Frederick, E N	34,423
Freding, W	10,251
Freds Contracting	23,431
Free Form Woodwork	45,721
Free Spirit Ventures Inc	21,594
Freeman & Co in Trust	146,400
Freeman Smyth Canada Ltd	15,534
Freeman, T	41,043
Freeway Plymouth Chrysler Ltd	76,128
French Language Resources Ltd	22,448
French, T	23,275
Freundlich & Associates, R	72,198
Fricker, J	13,509
Friends of Fort Steele Society	28,897
Friesen Equipment Ltd	20,447
Friesen Printers	23,746
Friesen, B	92,027
Friesen, C W	16,153
Friesen, I A	33,925
Friesens Excavating Ltd	12,780
Frith & W Clark, D	13,505
Fritsch & Associates Ltd	12,077
Froese Trucking Ltd, Vic	335,275
Frolek Contracting	28,750
Front Runner Productions Inc	31,813
Frontier Automotive Services	58,057
Frontier Chrysler Ltd	58,300
Frontier Contracting Ltd	259,849
Frontier Equipment Ltd	21,172
Frontier Helicopters Ltd	4,167,852
Fru, D	17,267
Fry, A	62,781
Ft Telkwa R V Park Ltd	29,357
FTG Data Systems	36,203
Fudge, S	35,313
Fuhr, J	21,575
Fuite, J	103,457
Fulkco, W	31,935
Fulker Maltby Architects	34,750
Fuller, G B B	76,722
Fulopp, Z	19,216
Fung, C	19,689
Funk Signs Inc	10,869
Furneaux & Associates, Barry T	40,678
Furness & T Horsting, W	11,000
Furness, G	23,809
Furniture King Ltd	37,369
Furst Consulting Ltd	18,834
Future Scope Consulting	85,543
Future Shop	53,083
Futureground Management Services Ltd	166,768
FWL Professional Computer Centre of Edmonton Ltd	464,824
G & D Contracting	12,272
G & D Line Marking	19,440
G & F Logging Co Ltd	10,283
G & L Contracting Ltd	11,661
G & L Excavating Ltd	141,281
G & L Welding	27,500
G & M Cedar Ltd	112,168
G & R Trucking Ltd	40,964
G B C Canada Inc	58,865
G B C Trucking Inc	30,322
G B F Technical Forest Services Ltd	563,170
G C Data Inc	116,306
G C Electric (1984) Ltd	17,094
G E Canada Inc	61,186
G H Business Machines Ltd	191,215
G K System Resolutions Ltd	75,122
G L & T Logging	11,679
G M Forestry	160,059
G M L Paging & Communication Ltd	135,966
G M Machinery	63,740
G N B Batteries Canada Inc	11,367
G O Excavating	14,458
G R Q Enterprises	159,862
G S C Data Corp	17,038
G S I	29,757
G T E Sylvania Canada Ltd	108,220
G T G Contracting Ltd	188,359
G T Publishing Services Ltd	380,202
Gabay, D	24,240
Gabriola Fire Protection District	235,800
Gaffney, H	33,839
Gage Distribution Co	678,034
Gagne, R	20,859
Gagne, R H	18,750
Gaia Consulting Ltd	47,666
Gale & Associates Inc, R E	10,075
Galena Contractors Ltd	38,288
Gallagher, S A	40,204
Gallaher Trucking Ltd	25,910
Gallant Trucking Ltd	44,460
Galli Holdings Ltd	15,052
Gallinger & Associates, G C	48,551
Galloway Lumber Co Ltd	159,716
Galloway, A	10,891
Gallup Canada Inc	11,250
Galuska, D	22,966
Gamco Consulting Services	87,805
Gandalf Data Ltd	357,526
Ganson Timber	14,696
Gardiner, C	21,472
Gardiner, D N	59,293
Gardiner, J	11,211
Gardner, D R	20,692
Garibaldi Building Supplies Ltd	35,135
Garlane Pharmacy 1	19,815
Garlik, G	19,005
Garling, D	26,204
Garmaise Investment Technologies Inc	18,718
Garneau Trucking Ltd, R	13,076
Garnet Contracting Ltd	16,545
Garrett General Aviation Services Co	19,397
Garside Displays Ltd	75,200
Garths Electric Co Ltd	39,438
Gartner Lee Ltd	112,000
Garton & Harris	15,153
Garton Associates Corp, J B	29,672
Gastown Post & Transfer	17,533
Gates Lake Construction	237,709
Gateway Highway Maintenance Ltd	13,504,367
Gateway Insurance Services Ltd	24,046
Gateway System Services	36,057
Gatien, V	68,789
Gatrill, A	17,604
Gaults	221,194
Gauthier Computer Consulting	57,327
Gauthier, R	10,290
Gavard, K	24,240
Gay, I V	17,244
Gear-O-Rama Supply Chetwynd Ltd	10,310
Geddert, R	45,187
Geddes Construction Ltd	8,446,481
Geddes Resources Ltd	50,000
Geddes, D	11,162
Gee & Dee Enterprises	25,223
Geertsema, M	14,312
Geiger, D	10,935
Gelco Express	128,355
Gelfand, M	38,736
Gelinas-Haering, S	17,964
Gem Computer Systems Ltd	35,651
Gemcom Services Inc	30,000
Gemini Group, The	13,992
Gemini Technical	170,477
Gendall, B	37,364
Gendron, C	21,948
General Chemical Canada Ltd	108,123
General Motors Acceptance Corp of Canada ltd	197,715
General Paint	1,836,582
General Tree Planting Ltd	509,900
Genesis Microtech Inc	30,690
Geneva Language Institute Ltd	55,944
Genshorek, G	11,854
Gentech Engineering Inc	55,445
Gentian Electronics Ltd	10,823
Gentile, V	24,807
Geo-Engineering (M S T) Ltd	10,771
Geodetic Pacific Surveys Ltd	56,800
Geodimeter of Canada Ltd	543,290
George, E	21,150
Georges Contracting Ltd	46,813
Georges Gradall Service Ltd	36,655
Georgia Equity Group Inc	53,400
Georgian Enterprises	11,012
Geotex Consultants Ltd	25,000
Gerber, E	22,941
Gereluk & Gosh	14,762
Gerex Developments Ltd	37,011
Gerrys Trucking	47,367
Gervais, P	30,462
Gescan Electrical Distributors	121,372
Giammarino, R	17,951
Gibb Contracting Ltd, Mark	461,320
Gibco Canada Inc	28,542
Gibraltar Mines Ltd	15,140
Gibraltar Rock Drilling Ltd	57,964
Gibson Davey Backhouse Consulting Engineers	119,082
Gibson Pass Resorts Inc	47,751
Gibson Ventures Ltd	306,474
Gibson, G	52,836
Gibson, T L	33,213
Giddens Trucking	32,192
Gienger Contracting Ltd	48,296
Gietz Management Consulting	12,133
Gifford, E	17,039
Giguere Contracting, Kirk	12,450
Gilbert, A	10,492
Gilbert, N	35,288
Gilchrist, R D	25,773
Giles, J	59,424
Gilham Contracting Ltd, S M V	27,683
Gillen, R W G	89,615
Gillies Bay Improvement District	30,960
Gilliland, E	40,931
Gillis & Associates, D J	36,622
Gillis McKechnie Watt	47,615
Gillmore, A, Dr	20,980
Ginn & Co	765,043
Gintaut, J	20,549
Ginther, K	44,498
GIS 90	37,520
Giscome Contracting Ltd	35,864
Giza, R M	42,373
Glaspie, J	157,479
Glaxo Canada Inc	61,420
Glazer Inc, S, Dr	16,146
Glazier, R F	32,505
Gleichauf, A	15,336
Glen Forest Contracting Ltd	97,430
Glen Properties Ltd	90,078
Glenayre Electronics Ltd	242,674
Gleneagles Group, The	115,547
Glenlyon School Society	27,016
Glenoak Ford Sales (1983) Ltd	27,806
Glentrool Pine Ltd	153,847
Global Communication Contractors Inc	34,207
Global Fisheries Consultants Ltd	11,423
Global Forest Fire Service Ltd	138,368
Globe & Mail, The	104,431
Globe 90	114,474
Globe Foundry Ltd	75,263
Globe/Modern Curriculum Press	289,443
Glocon Travel Control	50,046
Gloslee Trucking, H	13,956
Glover Contracting Ltd	98,409
Gniazdoski, C	22,154
Go Direct Marketing	115,978
Godfrey Engineering Ltd	78,133
Godfrey, R	12,723
Godkin Contracting, R & L	486,278
Godwin, H	23,635
Goertz (Rentals) Ltd, Frederick	18,743
Goertz Ltd, Frederick	133,673
Goetjen & K Goetjen, J	19,215
Gofor Supplies Ltd	11,179
Goglin Trucking, A B	20,981
Goglin Water Services, F D	11,729
Goglin, A	24,516
Golaiy Logging, F	27,233
Gold & Son Logging Ltd, Lyle	22,510
Gold Leaf Imprinters	101,064
Golden Curling Club	16,500
Golden Gate Holdings	15,000
Golden Raven Cooperative	475,957
Golden River Corp	10,483
Golden Saw	26,686
Golden School District 18	638,927
Golden Spruce Tree Planters Ltd	402,033
Golden Texaco Service	19,258
Golder Associates Ltd	541,560
Goldfarb Consultants	17,250
Goldin, C	11,200
Goldsack, S	13,961
Goldsmith Hartshore & Fritz in Trust	15,854
Goncalves, M	90,896
Gonvick, M	11,684
Good, G	59,927
Goode Industries Inc	11,719
Goodfellow, G	53,402
Goodman Associates	28,460
Goodman, D M	17,273
Goodson, T	11,600
Goodyear Canada Inc	476,354
Gook & Associates, R E	35,607
Gordon Contracting, Doug	38,313

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Gordon Trucking Ltd, Dean	94,717
Gordon, F	48,461
Gordon, J M	13,256
Gordon, P	21,190
Gordon, W	62,282
Gorman Bros Lumber Ltd	152,425
Goss Trucking, Lance	43,949
Gottschau, W E	10,968
Gough Electric Ltd	89,928
Goulet, B J	38,496
Goulet, T	36,475
Gourlay & Spencer	44,029
Gove McLachlan & Brown	303,318
Government House Account	181,098
Government of the Northwest Territories	103,759
Govett, C	22,387
Gowan, R	13,624
Gower Yeung & Associates Ltd	33,401
Grade 12 Scholarship Examinations & Administration	1,862,779
Gradina Holdings Ltd	60,912
Graehold Construction Corp	5,703,272
Graeme & Murray Consultants Ltd	900,470
Graff, L	64,178
Graham Apps & Co	39,594
Graham Engineering Ltd, R E	50,702
Graham, H	32,046
Graham, J B	10,618
Graham-Bell, M	14,170
Grahams Moving & Storage	65,624
Grand & Toy Ltd	92,872
Grand Forks Curling Club	13,542
Grand Forks Ready-Mix Concrete Co Ltd	53,468
Grand Forks Rural Fire Protection District	137,893
Grand Forks School District 12	1,092,909
Grand Forks Yamaha	19,693
Grandview Blacktop Ltd	603,460
Grandy Reforestation Services	178,115
Granet Lake Logging Ltd	11,471
Grange Mattress Co	22,382
Granger Enterprises	22,038
Grant & Smith	48,997
Grant, B	21,623
Grant, P	11,764
Graphic Office Interiors Ltd	745,298
Graphic Resource Group Inc	18,500
Graphic Technology Products (GTP) Ltd	41,054
Graphically Speaking Services Inc	59,784
Gratuity To Widows	2,883,081
Gravel Hill Supplies Ltd	20,422
Gray Transfer (1983) Ltd	19,591
Gray, D	40,074
Gray, L H, Dr	13,289
Great Pacific News Co	60,819
Great Slave Helicopters Ltd	43,219
Great West Contracting & Consulting	15,232
Great West Life Assurance Co	6,518,864
Greater Vancouver Mental Health Services Society	17,494
Greater Vancouver Regional District Fire Chiefs Association	55,580
Greater Vancouver Regional Hospital District	146,273
Greater Vancouver Waste Management	18,572
Greater Vancouver Water District	640,255
Greater Victoria Hospital Society	25,689
Greater Victoria School District 61	981,141
Greaves Moving & Storage Ltd	63,092
Greba Scott, S	13,569
Green & Associates Inc, Chris	34,229
Green Associates, Chris	74,197
Green Excavating Ltd, C & J	26,370
Green Huckvale Ltd	40,739
Green Library Consulting Services, Debra Ltd	68,721
Green Line Sales Ltd	22,824
Green Valley Fertilizer Ltd	150,382
Green Valley Treeplanting Ltd	95,354
Green, R W	10,875
Greenlite Traffic	54,905
Greenpeaks Holdings Ltd	622,100
Greenstone Creek Logging Co Ltd	11,625
Greer, G	64,810
Gregson & Associates Ltd, E D	62,006
Gregson Bulldozing Ltd, Bryan	79,853
Greiner Bethell & Co	100,423
Grennan Marketing Inc	34,512
Gretsinger & MacDonald Construction Ltd	334,651
Greyback Construction Ltd	384,051
Greyhound Lines of Canada Ltd	57,750
Grieve Motors Ltd, J	12,221
Grieve, R	25,332

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Griffin Laboratories Corp	418,413
Griffin, M S	39,384
Griffith Beddoes & Associates	124,318
Griffith, K C	24,990
Grigsby Construction Ltd	96,749
Grimwood, J	20,204
Grindle, W	25,466
Grip, L	50,994
Grippo TV & Stereo	47,285
Grismer, M A	15,682
Gro-Tec Greenhouse Systems Inc	33,451
Groen Blasting Ltd	93,105
Groenevelt & Associates Ltd, J C C	10,179
Gronbeck-Jones, D	27,823
Gronotte, R	26,523
Groot Lumber Ltd	260,358
Grossler Ltd, B R	26,757
Ground Modeling Systems Inc	1,468,156
Groundbirch Livestock Association	12,512
Grouse Nest Management Services	38,070
Grout, S E	22,547
Grover Elliott & Co Ltd	24,327
Grubb & Associates, C	56,310
Gruden, W	11,747
Grunau, J	10,387
Gryphon Productions Ltd	11,318
Gudeit Contracting Ltd, R	27,533
Guerin Editeur Ltee	248,113
Guild Yule & Co	280,527
Guinn, Z	21,901
Gulf Islands School District 64	5,148,257
Gulf Islands Water Taxi Ltd	45,209
Gun Lake Contracting Ltd	60,480
Gundys News Supply Ltd	24,395
Gunnarson, J	13,261
Gunner, A	24,400
Gunoff, R	50,724
Gural, J	32,476
Gurney Contracting Ltd	157,227
Guru Nanak Tree Planters Ltd	125,558
Gutoski, R	149,387
Guyatt, S	38,275
Gwil Industries Ltd	18,214
H & D Contracting Inc	79,867
H & H Enterprises	11,304
H & H Farms	15,331
H & H Insurance Services Ltd	32,542
H & H Welding Fabrication & Rentals Ltd.	524,421
H & J Ready Mix Ltd	33,308
H & P Contracting	74,425
H & R Ranch	20,648
H & S Construction	66,624
H B Construction Inc	699,919
H B Contracting Ltd	1,586,302
H B K Education & Training Consultants Ltd	10,229
H G Consulting Services	25,399
H I S Ventures Ltd	137,653
H R Solutions Ltd	70,019
H S M Consulting	32,515
H S Trucking	11,860
Haakonson, H N, Dr	27,233
Haavic International Trading Corp	23,548
Habsburg, G	10,924
Hack, R	52,045
Hadath, E	10,405
Hadden Trucking Ltd, W	48,656
Hadden, W	19,472
Haddleton, S	12,135
Haddon Holdings Ltd	10,977
Hadland, A	12,500
Hadley & Associates, M J	76,709
Haffner & P Hooker, F	22,285
Hagen Creek Contracting Ltd	60,035
Hagen, C D	26,034
Hagen, J	43,899
Hagens Travel Service Ltd	10,258
Hager Business Services Ltd	106,252
Hai Lake Holdings Ltd	122,416
Haigh, I	13,680
Haiku Designs	11,395
Hajdu, S	24,878
Halbauer & Co	17,214
Halbert, T J	50,357
Halcyon Consulting Ltd, Murray	33,026
Halendy, R	12,924
Halfyard Obyrne & Wright	63,655
Halischuk, G	49,641
Hall & Co Big Horn Manufacturing	67,149
Hall Associates Inc, G D	13,663
Hall Moore & Associates	527,890
Hall Trucking, R C	19,825

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Hall, J	15,532
Hallett, B	56,952
Hallin & Associates Inc, L G	35,137
Hallmark Air Conditioning Ltd	14,693
Hallmark Ford Sales Ltd	119,402
Halls Tire Store Ltd	11,813
Halray Logging Ltd	39,818
Halston Automotive	16,139
Halvorson, F	25,851
Halyk, S	30,109
Hamblin Industries Ltd	45,024
Hamerston Backhoe Services, Rod	17,296
Hamilton & Associates Consulting Ltd, G D	337,746
Hamilton & Co in Trust	62,461
Hamilton Computer Sales & Rentals	62,338
Hamilton Duncan Armstrong & Stewart	38,054
Hamilton Excavating, B	96,959
Hamilton Ltd, Hugh	706,008
Hamilton Realty Ltd	24,337
Hamilton Stationers Ltd	34,951
Hamilton Trucking Ltd, R	13,120
Hamilton, H	30,900
Hamilton/Avnet International (Canada) Ltd	161,408
Hamiltown Farm	10,920
Hamling Lakes Contracting	67,785
Hammer Enterprises Inc	98,829
Hammond, D F	17,807
Hamp & Panas Construction Co Ltd	29,601
Hancock, T	21,270
Handlen, C	37,435
Handley, D	15,187
Haney Builders Supplies (1971) Ltd	23,211
Haney, D	13,476
Hanks, M	12,083
Hanna's Service	22,464
Hanna, G	12,150
Hannah Consultants Ltd	30,131
Hannah Peterson & Associates Ltd	23,658
Hannas Seeds Ltd	24,630
Hansen Construction	324,838
Hansen Contracting Ltd, Wayne	192,796
Hansen Development, Dennis	37,450
Hansen Drilling & Contracting Ltd	224,647
Hansen Holdings Ltd, E	97,661
Hansen Trucking & Contracting Ltd, Ray	634,212
Hanson & Kenyon	33,358
Hanson, C	20,121
Hanson, C L	23,859
Hanson, W	86,446
Happy Enterprises Ltd	207,565
Harbour Quay Chev-Olds Ltd	14,398
Harbour Towers Hotel	40,443
Harcros Chemicals Canada Inc	14,617
Harder & Associates, P A	54,298
Harder, M	52,977
Hardy & Son Contracting Co Ltd, Al	17,940
Hardy BBT Ltd	451,346
Hardy Equipment Services	13,241
Hardy Silvicultural Contracting Ltd	82,414
Hargrove, A	21,870
Harley Bratton Ltd	39,440
Harman & Co in Trust	18,426
Harmer, K	14,320
Harper Stewart Applied Informatics Inc	24,781
Harper, I	34,626
Harris Bank	10,403
Harris Campbell Threlfall O'Neill	102,379
Harris Campbell Threlfall O'Neill In Trust	35,753
Harris Systems Ltd	30,731
Harris, B L	16,571
Harris, C	27,406
Harris, C L	21,649
Harris, D	33,900
Harris, L	17,567
Harris, W	13,848
Harrison Hot Springs Hotel	10,630
Harrison Industrial Contracting Ltd	25,756
Harrold Trucking Ltd, G	13,229
Harry O Contracting Ltd	88,809
Harry's Grading & Road Maintenance	69,823
Harrys Concrete Aggregate	109,088
Harstad Sawmills Ltd, R	31,790
Hart Drugmart	35,093
Hart Ltd, George	109,059
Hart Mayall & Associates Ltd	13,990
Hart Suits	18,065
Hart, D	41,686
Hartford, G	35,016
Harvey & Associates, J P	36,634
Harvey, E	21,438
Harvey, W	60,083
Harveys Distributors	25,986

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Harwood Information Associates Ltd	16,684
Hat Lake Logging Ltd	1,577,467
Hatch Woodlands Ltd	235,117
Hatchard Contracting Ltd, R B	180,026
Hathaway Associates Ltd, C Thomas	82,481
Hatler, D F	30,638
Hauber, A	18,634
Hauber, B	26,662
Hauber, E	18,741
Hauber, J	10,133
Hauer Bros Lumber Ltd	12,127
Havard, P	41,350
Havard, T	16,925
Havens Trucking, Lloyd	18,373
Havlovic, D	17,391
Hawes, M	10,455
Hawk Forest Enterprises Ltd	12,884
Hawk Intergrated Solutions	16,796
Hawk Strategic Consulting Ltd	18,428
Hawkeye Holdings Ltd	92,916
Hawkeye Reforestation Ltd	175,224
Hawkins Trucking, P A	17,563
Hawkins, D	21,367
Hawkins, K	18,587
Hawkins, P E	33,516
Hawryluk Construction Ltd	60,178
Hawryluk, H	34,167
Hay & Co Consultants Inc	39,506
Hay Management Consultants	78,562
Hay, W B, Dr	12,540
Hayashi, W	10,412
Haylock Brothers Paving Ltd	47,363
Hayward & Associates Ltd, Ian	11,529
Hayward Enterprises	67,882
Haywards Thomson & Irving	16,901
Hazeldine Press Ltd	754,589
HBJ/Holt/Saunders Distribution Services	1,944,314
He & Ha Trucking Ltd	70,706
Heal Consulting Ltd	26,157
Healthco Canada Ltd	13,532
Healy Yamaha, Walt	10,998
Hearing Aid Supplies	248,776
Heartwood Joinery	21,674
Heath (Canada) Ltd, D C	514,368
Heath/Zenith Computers & Electronics	72,834
Heathcote Contracting Ltd, W G	60,165
Heather Power Tool Ltd	19,755
Hecate Logging Ltd	16,354
Hedley Improvement District	27,625
Hedlin Associates Ltd, Ralph	33,000
Hedlund Contracting	151,773
Hedlund, R	44,455
Hedman, P	20,446
Hees Trucking, W	64,062
Heffley Reforestation Centre Ltd	695,921
Heflin, W J	12,444
Heidelberg Canada	91,205
Heidemann, W	14,300
Heiman & Associates, G A	50,231
Heino, J	89,057
Heinzelman Paving Ltd	22,350
Hejira Consulting	20,430
Heli Dynamics Ltd	23,062
Helijet Airways	222,708
Helix Software	56,793
Helm Transfer	16,938
Helmer Construction Ltd, Max	1,294,119
Hemlock Printers Ltd	1,381,160
Henderson, D F	25,000
Hendry, E	58,897
Hendry, J, Dr	21,519
Henke Contracting, Wayne	70,725
Henke, S L	20,825
Henneberry Electrical Contractors Ltd	87,616
Henry Logging, A	14,260
Henson Bulldozing Ltd	34,325
Henze, M	11,953
Hepper Contracting, R E	38,975
Heppner Trucking, J	17,105
Herbert, D	27,298
Hercules Tire Stores	21,025
Heringa, R	13,474
Heritage Chevrolet Oldsmobile (1987) Ltd	17,108
Heritage Office Furnishings (Victoria) Ltd	2,333,516
Heritage Office Furnishings Ltd	365,851
Herman Sawmills Ltd	62,218
Herman, F	31,039
Hermann, D R	20,000
Hermanski, B	35,211
Hermon Bunbury & Oke	18,811
Hermsen Construction Ltd	32,494
Heron Communications Ltd	28,753

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Heron Systems Management Ltd	599,802
Herridge, B	44,116
Herron, L J	34,222
Hetherington & Co	16,700
Heuer, E	19,913
Hewat Repairs Ltd, Wilf	13,028
Hewitt Co Ltd, George H, The	101,368
Hewlett-Packard (Canada) Ltd	545,780
Heydon, R	11,860
Hi Signs Manufacturing Ltd	61,659
Hi Way Enterprises	127,218
Hi-Cube Storage Products	14,634
Hi-Gro Silva Nursery Ltd	285,977
Hi-Line Aluminum Welding Ltd	40,479
Hi-Performance Motor Sports	12,161
Hi-Tech Consultants Ltd, P G	36,236
Hickey, R	14,156
Hicks, M	59,460
Hiebert Trucking, Tom	22,961
Higgs Petroleum Consulting	29,097
High Country Cold Storage Ltd	96,539
High Country Log Works Ltd	97,260
High Country Marine Ltd	15,238
High Country Pole Fences Ltd	12,739
High Gloss Editing	14,360
High Grade Contracting Ltd	42,736
High Mountain Contracting	10,265
High Tree Services Ltd	18,372
Highland Electric Ltd	131,239
Highland Equipment Ltd	25,000
Highland Helicopters Ltd	2,198,942
Highland Van & Storage Ltd	17,381
Highrigger Forest Management Co	66,726
Hill Security Van Lines	17,529
Hill Travel Ltd	11,899
Hill-Walker Consulting Ltd	18,925
Hillaby, L D	41,925
Hillbank Gravel Supplies Ltd	33,452
Hillcroft Forestry Consulting	13,912
Hillier International Ltd	55,599
Hills Health & Guest Ranch, The	14,498
Hills Valley Appraisals Ltd	21,796
Hillside Excavating Ltd	21,833
Hillside Logging Ltd	73,937
Hillside Printing & Quick Copy	240,933
Hilti Canada Ltd	12,598
Hilton & J Hilton, J	30,000
Hinke, J	14,406
Hinz, D	48,427
Hitec Steel Construction Ltd	10,729
Hjerpe, R A	51,050
Hoban Construction Ltd	704,731
Hobbs Kyler & Winter	10,949
Hobenshield Bros Logging Ltd	24,703
Hobenshield, D	111,211
Hobson Appraisals Ltd	70,311
Hockey, S N	12,935
Hodge, D	13,511
Hodgins, B	11,865
Hoechst Canada Inc	69,415
Hoedown Creek Resources Ltd	113,671
Hoefsloot Trucking, A & W	22,305
Hoel, D C	21,090
Hoey, J K	12,846
Hoffman Logging Ltd, V G	120,188
Hoffman Manufacturing Co	11,939
Hoffmann-La Roche Ltd	102,548
Hogan, D	83,534
Hogarth, B	11,775
Hogentogler & Co Inc	13,270
Holborn Consulting Ltd	21,086
Holiday Inn	63,498
Holiday Luggage Inc	102,959
Holland, B	10,016
Holley Traffic Control Service, B K	46,613
Holley, D	64,078
Hollingsworth Contracting, Gord	16,707
Hollingsworth, G	21,565
Hollister Ltd	12,664
Holloway Schultz & Partners Inc	11,665
Holmes, D	25,130
Holmes, H J	56,383
Holms, E	20,000
Holmsen Forestry Ltd	271,955
Holosko Enterprises, D W	52,513
Holt & Co Holdings Ltd	38,945
Hom Health Operations Management Ltd	215,884
Home Acquisition Transactions	370,161
Home Hardware Building Centre	27,072
Home Oxygen Program	20,869
Homesteader Meats Ltd	10,713
Homewood Silviculture Services	10,074

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Homis Surveys Ltd	87,745
Honeyman, R	15,282
Honeymoon Bay Improvement District	70,847
Honeywell Ltd	27,982
Hongkong Bank of Canada	56,395
Honing, B	87,431
Honor Honda & R V Sales	14,114
Hooker Appraisal Ltd	22,150
Hoover & Associates, Margaret	20,670
Hoover Ltd, Brick	11,272
Hoover, B	13,721
Hope Contracting Ltd, Gerry	76,070
Hope Princeton Service	16,832
Hope School District 32	1,050,980
Hope, G D	44,913
Hope, H A	61,774
Hope, W	11,284
Hopper, G R	44,854
Hopwood, D	18,500
Horel & Lakberg Logging Ltd	66,313
Horizon Air (1986) Ltd	174,085
Horizon Education Consultants	48,325
Horizon Exhibits Inc	10,191
Horizon Helicopters Inc	119,017
Horizon Research & Evaluation Affiliates	125,460
Horn, J W	22,525
Horne Marr Woodruff In Trust	50,000
Horne, M	50,869
Horner Inc, F W	12,210
Hornick, P D	29,263
Horning, D	20,934
Horsefly Bay Contracting	14,743
Horsefly Service Ltd	10,386
Horsman & Son Ltd, E B	157,131
Horvath, A	33,017
Hoskin Scientific (Western) Ltd	152,471
Hoskins Ford Sales Ltd	49,693
Hotel Georgia	20,818
Hotel Grand Pacific	16,902
Hotel Vancouver	39,404
Hotvedt, R	37,740
Hough, K	31,701
Houghton Mifflin Canada Ltd	265,355
Houle Electric Ltd	43,899
Houlind Ltd, N D	31,968
Houlind, G	31,074
Hourigan, E	45,791
House, D	38,486
Houston & District Chamber of Commerce	14,641
Houston Department Store Ltd	11,160
Houston Forest Products Co	61,720
Houston Gradall & Brushing Services	102,007
Houston Transfer Ltd	30,349
Houston Trucking, R	15,097
Houston, G H	19,857
Howarth, G	26,725
Howe & Associates Inc, J	27,422
Howe Associates Ltd, Thomas	55,819
Howe Sound School District 48	440,712
Howe Sound Timber	59,638
Howe, D	15,369
Howe, J	179,482
Howell Jones Schneider Weaver	110,000
Hower, H	62,731
Howett, F	12,792
Howett, Rick	90,899
Howies Marine Service Ltd	13,721
HQ Systems Inc	55,320
Hrycenko, D	10,050
Hub City Paving Ltd	2,043,543
Hub Electric Ltd	19,822
Hub Excavating	160,085
Hubbard, G	57,045
Hubbard, J	95,223
Huber Farm Equipment Ltd	10,063
Hudd, H	24,134
Hudec, B	11,989
Hudson Bay Construction	91,849
Hudson Bay Lodge	12,671
Hudson Enterprises Ltd, R	76,279
Hudson, R	39,692
Huff Advertising Ltd, William	10,069
Hugh, B E	16,993
Hughes Industrial Hearing Services	94,577
Hughes Industrial Training Group, H	41,197
Hughes, C L	40,049
Hughes, K	33,494
Hughes, T R, Dr	17,249
Hughes, W	29,583
Hughes-Owens Inc, K & E	147,340
Huksta Forestry Services	18,840
Hull & Sons Contracting Ltd, D	140,859

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Hull Trucking, G	45,717
Hull, B	12,123
Hull, E	52,568
Humantechs, L	39,009
Humanware Inc	13,078
Hume Enterprises, G & J	52,533
Hume the Mover Ltd	19,578
Hume, C	25,832
Hummel Contracting Ltd, Alfred	22,785
Humphrey, W	20,511
Humphreys, C	50,257
Humphreys, T	32,742
Hunter & Associates Consultants Inc	10,022
Hunter & Associates Inc, G A	11,191
Hunter Co Ltd, John	67,856
Hunter, C	26,480
Hunter-Dunn Business Services Ltd	14,382
Hurdell, J	53,178
Hurkens, R	18,798
Hurmuses, P	39,311
Husband, L	13,150
Husby Forest Products Ltd	280,932
Huscroft Ltd, J H	181,405
Huscroft, M	61,162
Husky Equipment Ltd	72,688
Husky Marine Towing Ltd	10,000
Husky Oil Marketing Co	4,877,724
Husky Transport Ltd	11,370
Husky-Valley Service	16,125
Huston Trucking Co Ltd, Gordon	21,806
Husula Highlands Developments Ltd	10,746
Hutchinson, G	299,744
Hutton, K E	21,989
Hutton, R L, Dr	13,944
Hy-Com Communications Ltd	568,061
Hyatt Regency Vancouver	29,725
Hybrid Nurseries Ltd	649,490
Hydro Qual Consultants Inc	39,978
Hylands Chevrolet Oldsmobile Cadillac, M Ltd	47,759
Hyslop, R	39,722
Hytest Timber Ltd	383,462
I & I Construction Ltd	194,626
I & I Enterprises Ltd	57,068
I & I Forestry Ltd	133,441
I B M Canada Ltd	8,250,234
I C N Canada Ltd	78,624
I C U Excavating Ltd	15,308
I E C Collaborative Marine Research & Development Ltd	77,636
I E C-Holden Inc	29,570
I G A Foodliner	31,959
I M W Industries Ltd	32,494
I Med Oxygen Ltd	961,956
I T C Systems	30,938
I T T / R A E Industrial Electronics	18,515
I-Tek Automotive Ltd	10,292
ICG Propane Inc	158,178
ICI Pharma Inc	10,062
Idea Courier Inc	141,333
Ideal Food Equipment Ltd	34,767
Identicard Ltd	451,542
Idexx Corp	24,162
IEA	23,800
IFM Researach & Evaluation Inc	30,251
Ignas Contracting	105,144
IHS Intervention Health Services Ltd	73,659
Ikea Canada	13,842
Ilagan, C	14,260
Ilford Photo Canada Ltd	10,692
Illidge Drilling & Contracting Ltd	63,054
Imac Resources	32,877
Image Media Services Ltd	805,171
Image West Photography	15,403
Imagewrite	13,142
Imagination Market	132,234
Impact Audio Visual Ltd	14,410
Impact Communications Ltd	87,653
Impact Training Corp	12,100
Imperial Forest Tree Planting Inc	280,663
Imperial Oil Ltd	8,543,628
Imperial Optical Canada	19,632
Imperial Parking Ltd	23,474
Imperial Paving Ltd	3,329,234
Imt Mobile Medical Technologies Ltd	52,269
Independent Bulldozing Ltd	28,477
Independent Hydraulics Inc	11,224
Independent Industrial Supply (Terrace) Ltd	11,273
Index Technology Corp	82,102
Industrial Drillers Ltd	17,180
Industrial Forest Management Corp	840,498

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Industrial Forestry Service Ltd	2,829,265
Industrial Plastics (1975) Ltd	23,100
Industrial Relations Management Association of B C	16,195
Industrial Reproductions Ltd	111,188
Industrial Training Group	13,639
Info Globe	11,706
Infocus Photographic Services	23,448
Infogroup Inc	43,710
Infomap Services Inc	13,075
Infomax Computers	72,951
Informat Services Inc	95,386
Information Services Vancouver Society	18,867
Infotrend Consulting & Management Group Inc	36,491
Infrascan Inc	34,544
Inglis, J	36,082
Ingram & Bell Baker Medical	29,176
Ingram & Bell Baker Scientific	331,643
Ingram, S	12,099
Inkaneep Holdings Ltd	19,244
Inland Aggregates Ltd	51,913
Inland Alcare Inc	19,868
Inland Contracting Ltd	1,009,905
Inland Timber Management Ltd	349,555
Inlet Metal & Machining Co Ltd	12,584
Inmac Inc	34,114
Inmates Earnings	27,640
Inn At the Water Resort Ltd, The	12,154
Inn At Westminster Quay	20,649
Inn of the Sea	18,994
Inn of the South	16,855
Inn of the West	10,250
Inner City Express	20,797
Innotech Aviation Enterprises Ltd	29,561
Innotech Aviation Ltd	568,210
Innova Envelope	936,490
Innovative Office Systems Corp	72,158
Inselberg, A	66,902
Insight Educational Services Ltd	10,547
Instabox Vancouver Ltd	11,604
Institut Armand-Frappier	592,253
Institute For Research on Public Policy	39,453
Institute of Chartered Accountants of B C	22,504
Instron Canada Ltd	14,725
Insurance Corp of B C	1,441,241
Intec Inoventures Inc	33,841
Integrate Creative Services Ltd	62,721
Integrated D P Supplies Ltd	43,050
Integrated Forest Systems	10,000
Integrated Hydropedplogy Ltd	26,784
Integrated Silviculture Services Ltd	353,883
Integrated Solutions	38,515
Intel Soft Services Ltd	17,244
Intelsoft Service Ltd	36,347
Intensive Forest Management Services Ltd	31,382
Intensive Silviculture Services	35,538
Inter Act Public Policy Consultants Ltd	25,250
Inter City Papers Ltd	662,710
Inter-Image Advertising Inc	128,158
Inter-Mtn Testing Ltd	23,918
Inter-Trade Canada Ltd	16,868
Interact Consultants Ltd	18,921
Interact Public Policy Consultants Ltd	79,300
Intercontinental Truck Body (BC) Inc	29,670
Interest Non-Residential School Taxes	193,664
Interest on Public Debt	671,218,261
Interest on Student Loans	7,102,855
Interest Paid on Revenue Rebate	2,013,382
Interfax Systems Inc	11,518
Intergraph Canada Ltd	638,153
Intergrated Solutions	14,479
Interior Aerial Surveys	61,173
Interior Electronics Ltd	10,572
Interior Gradall Ltd	21,945
Interior News, The	25,057
Interior Offroad Equipment Ltd	10,689
Interior Reforestation Co Ltd	188,531
Interior Roads Ltd	20,837,345
Interior Scaling & Consulting	173,173
Interior Stationery (1970) Ltd	33,112
Interior Testing Services	36,075
Interior Water Wells Ltd	39,011
Interior Welding Inspection	57,300
Interline Construction Ltd	25,476
International Bag Manufacturing Ltd	38,304
International Briefing Associates Inc	12,317
International Broodstock Technologies Inc	19,147
International Coordinating Center Reading Literacy	11,740
International Environmental Monitor Ltd	12,900
International Forest Products Ltd	1,580,207

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International Hearing Aids (1972) Ltd	52,967
International Label Co Ltd	150,429
International Medication Systems of Canada Ltd	48,232
International Plastics Ltd	51,284
International Statistics & Research Corp	22,890
International Tele-Film Enterprises	247,878
International Test Corp	821,120
International Wordsmiths Ltd	157,794
Interpac Packaging Systems	14,764
Interprovincial Traffic Services Ltd	605,396
Intersoft Resources Ltd	28,600
Interview Expenses	833,242
Interwest Property Services Ltd	513,810
Intra Travel	51,751
Invermere & District Curling Club	12,265
Invermere Sales & Rentals	10,279
Inwood Trucking Ltd	32,858
Iota Construction Ltd	399,487
Ireland Agri-Consultants Ltd	38,683
Iris Communications Inc	98,354
Iron Horse Equipment Ltd	11,433
Iron River Resources Ltd	200,000
Ironstar Communications Inc	15,000
Irwin Publishing Inc	1,094,664
Isaak Osman & Associates	57,995
Ish, D	17,978
Isidore & M Sherman, H	11,414
Isidore & Williams Lake Credit Union, H	80,497
Island Acoustics Inc	11,961
Island Alpine Equipment Ltd	40,899
Island Asphalt Ltd	426,504
Island Blue Print Co Ltd	253,380
Island Bookkeeping Services Ltd	11,852
Island Business Forms Ltd	742,404
Island Chainsaw Equipment (1978) Ltd	10,085
Island Forklift Sales Ltd	17,897
Island Green Forestry Services Ltd	64,841
Island Hall Beach Resort	12,101
Island Highway Services Ltd	17,034,552
Island Office Equipment Ltd	57,102
Island Publishers Ltd	63,504
Island Transparency Service	28,493
Issues Management Inc	20,862
Ivanhoe Loader Service	76,002
Ives, S	10,915
Iwanicki, R	11,109
Iwasaki, C	45,716
Izard, D	16,717
J & B Excavating Co	23,034
J & D Construction Ltd	3,694,398
J & E Automotive Services	12,446
J & F Contracting	65,880
J & J Personnel Services	18,150
J & K Products Ltd	91,407
J & L Holdings Ltd	16,711
J & L Moving & Storage	83,208
J & M Auto	11,361
J & P Gas Service Ltd	38,677
J & R Excavating	40,197
J B Office Systems Ltd	51,778
J C L Ventures	205,768
J C Wordassist Ltd	148,779
J Cat Holdings Ltd	62,627
J D Ranch	10,400
J I Bulldozing Ltd	32,379
J M C Forest Maintenance Ltd	222,577
J M J Holdings Inc	140,371
J P B Enterprises	75,572
J P Trucking	23,148
J R B Systems	12,600
J R Contracting	44,183
J S Cataloguing & Information Ltd	25,561
J T H Laser Impressions	21,016
J T S Micro Consulting Ltd	31,650
J T W Holdings Ltd	35,375
J W Sporta Ltd	160,716
Ja Kor Holdings Ltd	15,035
Jack, R	13,627
Jackman Consultants	31,524
Jackman, C	39,422
Jackson Brothers Logging Co Ltd	14,112
Jackson, B	43,766
Jackson, D	24,485
Jackson, E P	34,010
Jackson, L	25,644
Jackson, R J	35,048
Jackson, T	25,607
Jacobi, W	12,000
Jacobs Contracting Ltd, Bruce	27,353
Jacobs Logging Ltd	14,687
Jacobsen Pontiac Buick Ltd	87,505

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Jacobson Bros Forest Products Ltd	698,392
Jade Logging Ltd	14,061
Jade Valley Ventures Inc	26,828
Jaemar Construction Co Ltd	629,090
Jaffray Logging	90,779
Jagdeo, B	11,414
Jago Enterprises Ltd	93,199
Jago Trucking, Greg	18,062
Jake & Jay Holdings Ltd	74,797
Jakes Trucking	49,725
James & Sons Electric Ltd	22,938
James Bay Service Station Ltd	22,292
James Contracting, Jesse	57,978
James Excavating Ltd, J	58,594
James Ltd, A E	41,889
James Sand & Gravel	20,656
Jamesfield Construction Ltd	64,688
Jamieson, B	44,480
Jamieson, E	15,135
Jamieson, J	10,680
Jamieson, S R	38,664
Jamison, B	20,481
Jamor Ventures Inc	12,621
Janies Sand & Gravel	11,443
Janitors Warehouse Enterprises Inc	75,405
Jans Secretarial Service	12,773
Jansma Reforestation	144,930
Janssen Pharmaceutica Inc	31,147
Janzen Logging Ltd, I	441,141
Janzen, M	100,537
Janzen, S	11,993
Japan Camera Centre	52,898
Jardine, D A	43,200
Jardine, J W	25,489
Jarisz, I	10,360
Jasiura, F	15,540
Jawl, M	17,037
Jay-Ray Enterprises Ltd	18,299
JBL Forestry Services	17,636
Jeck, L	60,771
Jeckway Landscaping (83) Ltd	246,453
Jefferson, P	37,737
Jem Forestry Enterprises	11,883
Jencor Industries Ltd	22,642
Jenkins Bulldozing Ltd, Don	227,639
Jenkins Cartage Ltd	11,591
Jennison, S	24,621
Jensen Custom Grading Ltd	94,431
Jepado Holdings Ltd	16,090
Jervis Industries Ltd	29,725
Jesse James Riggin	10,733
Jesses Moving & Storage Co	14,338
Jetwest Business Charters Ltd	361,102
Jim's Contracting Ltd	14,858
Jjm Construction Ltd	2,732,793
JKS Boyles International Inc	72,993
Jocks Blasting & Son Ltd	15,955
Jocks Excavating Ltd	31,263
Joesbury, G	17,888
Johal Trucking Ltd, Paul	22,005
Johel Bros Contracting Ltd	25,662
Johns & Associates, R L	23,535
Johns Scientific Inc	145,184
Johns, H C	51,795
Johns, W	28,380
Johnsen, B	12,064
Johnson & Associates, G M	47,701
Johnson & Higgins Willis Faber Ltd	15,370
Johnson & Johnson Inc	163,646
Johnson Elastomers	40,772
Johnson Logging, G	10,277
Johnson Training Service, Judy	24,919
Johnson, E	22,369
Johnson, G	24,877
Johnson, J	19,837
Johnson, L	10,809
Johnson, L	43,076
Johnson, S	12,506
Johnson, S	51,560
Johnston & Co in Trust	11,000
Johnston Bros Motors Ltd	26,141
Johnston Lewis & Co	11,858
Johnston, D	51,683
Johnston, K	44,898
Johnston, M	44,971
Johnston, W	10,535
Johnstone, P L	54,362
Johnstons Backhoe Service	20,898
Jones & Associates Ltd, C E	14,490
Jones & Associates, Greg	30,628
Jones & Fairweather	16,842
Jones Construction Ltd	22,899
Jones Construction, Ray	68,427
Jones Leisure Products Ltd	268,748
Jones, P	51,905
Jones, R E	56,872
Jones, S	46,193
Jongbloets, A	37,684
Jordan Gall & Storrow	36,485
Jordsvar, T	11,082
Jorgensen Contracting Co Ltd, Frank	296,508
Jorgenson, L	13,062
Journal of Commerce	140,104
Joy-Campbell, M	10,153
JR Laboratories Inc	33,432
Juan Air (1979) Ltd	17,731
Juan De Fuca Hospital	15,101
Juan Jose Logging Ltd	10,827
Juanita Towing	12,878
Judd, C M	23,125
Juell, M	12,774
Juell, R	31,453
Julseth Contracting (1978)	44,854
Jurors Payments	834,655
Justice Institute of B C	2,950,721
Juul-Andersen, J	12,055
Jylli, K	21,579
K & C Silviculture Farms Ltd	679,304
K & D Logging Ltd	129,462
K & E Logging Ltd	79,794
K & L Reforestation Ltd	103,683
K & M Trucking Ltd	51,454
K & W Trucking	35,380
K B K Holdings Ltd	40,484
K C Consulting	45,085
K C Drilling & Blasting Ltd	29,081
K D M Forest Services Ltd	97,543
K E M E M Contracting	20,662
K M L Office Techs Ltd	10,488
K R Excavating	98,681
K R M Equipment Rentals Inc	11,177
K V Redi Mix	10,241
K W B Contracting Ltd	17,738
K-Brotextile Technologies Inc	15,520
K-Dax Holdings Ltd	112,654
Kabzems, R	15,909
Kachor Relocation Systems Ltd	13,670
Kaco Enterprises	116,295
Kahan Forestry Services Ltd	104,249
Kaienell Enterprises Co Ltd	19,140
Kaiser Custom Furnishings Ltd	20,309
Kal Tire	55,585
Kalawsky Pontiac Buick GMC (1989) Ltd	30,865
Kalesnikoff Lumber Co Ltd	37,995
Kalicum Drilling	17,716
Kalmar Construction Ltd	13,500
Kam View Construction	13,757
Kam-Comp Micro-Systems	56,595
Kamco Installations Ltd	315,019
Kamloops Air Services Ltd	88,839
Kamloops Augering Ltd	41,653
Kamloops Camera House Ltd	20,285
Kamloops Communications (1983) Ltd	31,320
Kamloops Daily News, The	64,293
Kamloops Lincoln Mercury Sales Ltd	10,422
Kamloops School District 24	1,852,544
Kamloops This Week	11,529
Kamloops Travel Centre	11,822
Kamloops Wire Products (1983) Ltd	10,470
Kancer, J	19,084
Kane, M	12,504
Kansa Corp	25,311
Karamessines, S	14,242
Karlsson Transport Ltd, Ben	20,969
Karlsson, I	17,552
Karmazyn, D	10,280
Karran, K	49,253
Karton, M	32,961
Kaset Inc	60,443
Kaslo Building Supplies Ltd	10,574
Kaslo Insurance Agency Ltd	10,371
Kaslo Skid Contractors Ltd	75,703
Katchmar Construction (1982) Ltd	77,374
Katchmar Enterprises Inc	547,982
Katchuik Excavating	38,522
Kats Lowbed Service Ltd	13,963
Katz, A	17,647
Kawdy Ventures	19,598
Kearns Carpentry	17,693
Keates, S	32,137
Keating, K	37,803
Kechika Contracting	54,171
Keefer Laundry Ltd	924,625
Keehn Trucking, Ron	11,393
Keen Industries Ltd	138,452
Keenan, E	10,235
Keenlyside, H S	23,663
Keis Trucking Ltd	57,898
Kel-Ex Agencies Ltd	16,166
Kela Tractor Services Ltd	17,063
Keller, D A	22,590
Kellers Garage Ltd	74,807
Kelly Consulting, Steve	48,863
Kelly Douglas & Co Ltd	478,546
Kelly Industries Ltd	71,655
Kelly Mountain Contracting	20,082
Kelly Temporary Services Ltd	1,693,951
Kelly, D	22,876
Kellys Electronic World	11,839
Kelmac Services	14,250
Kelmor Enterprises Chilliwack Ltd	16,970
Kelowna Chamber of Commerce	19,250
Kelowna Daily Courier	28,264
Kelowna General Hospital	12,748
Kelowna Movers Ltd	15,888
Kelowna Plymouth Chrysler Ltd	49,013
Kelowna Stationers Ltd	45,538
Kelsall Brown & Associates Inc	181,755
Kelt, G S	75,464
Kemp Concrete Products	238,889
Kemp, K	20,026
Kempkes, V	11,101
Ken's Custom Grading Ltd	16,512
Ken's Office Supply Ltd	11,213
Kenchenten Associates	82,718
Kendall & Sons, D	225,739
Kendall Canada Inc	396,101
Kendall in Trust, P	14,100
Kendall, E	14,311
Kendall, J	29,439
Kenis, M	40,374
Kennametal Ltd	10,125
Kennedy & Jensen	19,970
Kennedy Travel Service Ltd	108,749
Kennedy Trucking, Doug	15,300
Kennedy, B	64,150
Kennedy, B	29,627
Kennedy, G, Dr	10,757
Kenny, S	48,533
Kenoras, N	10,679
Kens Marine	29,413
Kent & Associates Ltd, H D	31,216
Kent Agencies Ltd	15,192
Kent, H F	21,207
Kent-MacPherson Appraisals	99,622
Kentala, E	70,294
Kentron Construction Ltd	198,704
Kepner Tregoe Associates Ltd	22,560
Ker Priestman & Associates Ltd	230,477
Kerby & Sons Ltd, E J	43,320
Kerekes, T	22,100
Keremeos School District 16	320,092
Kerik Holdings Ltd	10,724
Kerr Wood Leidal Associates Ltd	49,043
Kerrisdale Cameras Ltd	88,274
Kerschbaumer Coatings Inc	72,803
Kessler, M S	29,627
Kesterke, L	10,086
Kettle Valley Pest Control Ltd	28,844
Kettle Valley School District 13	611,344
Kevlon Construction Co Ltd	57,155
Key Colour Photo Lab Ltd	15,508
Key Computer Ltd	718,578
Key Lease (Canada) Ltd	28,806
Key Pacific Publishers Co Ltd	86,296
Keystone Bio-Research	109,738
Keystone Business Forms Ltd	1,236,361
Keystone Environmental Resources Ltd	40,720
Keystone Supplies Co	37,738
Kicking Horse Productions Inc	11,643
Kidston & Hemingway	40,419
Kiewit Sons Co Ltd, Peter	3,614,564
Kilborne Hatch China Steel Consultants	38,000
Kildala Road Construction Ltd	64,634
Kildonan Enterprises	33,040
Killer Software Engineering	48,959
Killoran, T	16,420
Kimberley Bavarian Society-Chamber of Commerce	11,362
Kimberley School District 3	773,492
Kimberley, J	42,671
Kimmins, J	26,041
Kimmur Forestry Consultants Ltd	868,089
Kimoff Landscaping Ltd	25,060
Kinetic Inc	82,001
King Bros Ltd	188,347

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King Cat Consulting	22,100
King Edward Motel	32,694
King Fiber Glass Co	12,169
King, F	49,121
King, J, Dr	67,705
King, L A	81,629
Kingsfield, B	64,549
Kingzett, B	33,638
Kirk Enterprises Ltd, R D	15,407
Kirk, D	11,423
Kirk, O P	16,045
Kirschner Trucking, D	16,206
Kirsteen, L	69,122
Kish Equipment Ltd	16,784
Kitimat School District 80	40,206
Kitimat-Stikine Regional Hospital District	276,710
Kitos, R L	14,844
Kitson Enterprises, N	167,869
Kitt, J	42,694
Kitwanga Lumber Co Ltd	134,965
Kl Autobody (1988)	12,732
Klaar Construction Ltd	35,510
Klass Cad Drafting Specialties	25,438
Klassen Pontiac Buick GMC Ltd, Ed	142,814
Klassen, P	18,457
Kledo Construction Ltd	23,476
Kleen Ltd	16,639
Kleena Kleene Trucking Ltd	110,954
Klein & Son Ltd, R F	57,311
KLM Engineering Group Ltd	362,449
Klohn Leonoff Ltd	41,950
Klumpp & Sons Contracting	23,545
Knappett Construction Ltd	473,912
Knighthill Automotive Ltd	233,732
Knock, J	28,842
Knoke Trucking, Dan	26,049
Knopp, W	52,122
Knull, D	22,263
Knutsons Industrial First Aid Services Ltd	21,569
Kobe Fabrics Ltd	13,469
Koch Materials Co	1,085,815
Kockx, R F	36,836
Kodak Canada Inc	1,480,090
Kodilas Home Centre Inc	13,509
Kokanee Forests Consulting Ltd	141,834
Kokanee Park Marine Ltd	18,025
Kokanee Springs Resort	50,881
Koksilah Nursery	408,176
Kolba Writing & Communications, Ken Services	50,800
Kolba, K	11,683
Kolida Logging Ltd	80,775
Kolosky, J	11,554
Kom Lynn & Associates Ltd	35,650
Komac Services Ltd	22,716
Kon Kast Products Ltd	2,264,070
Koning, J	65,972
Konkin, B G	11,220
Kootenay Advertiser Ltd	26,823
Kootenay Answering Service Ltd	15,530
Kootenay Boundary Regional Hospital District	204,107
Kootenay Communications Ltd	27,199
Kootenay Electric Ltd	181,399
Kootenay Fencing	22,068
Kootenay Forest Resources	83,679
Kootenay Gradall Service Ltd	84,728
Kootenay Office Outfitters Ltd	36,252
Kootenay Outdoor Products	11,058
Kootenay Paving	66,830
Kootenay Pumping Systems Ltd	20,656
Kootenay Sleds & Wheels	27,189
Kootenay Tractor & Supply Ltd	70,171
Kootenay Wildlife Heritage Fund Society	642,405
Kopetski Ltd, Joe	193,506
Kopetski, M	71,965
Kopiyka Contracting Ltd	160,273
Koppers International Canada Ltd	364,449
Kornelson, R	27,511
Kortegaard, P A	23,395
Kosciuw, R	43,361
Koutsantonis, S	18,509
Kovacs, M	34,375
Kowalsky, K	14,311
Kozak, A, Dr	12,188
Kozak, M	34,188
Kozlow Lattieff Educational Consultants Inc	41,033
Kozuchar Contracting	12,208
Kozuchar, R	38,131
Krachkowski Contracting Ltd, Bill	54,880
Kraft, P	42,186
Kral, R	18,223
Kramers Contracting	19,500
Kraus Construction, Rudy	14,604
Kraushaar, H	10,676
Krayenhoff Renovations Ltd	63,908
Krenz, J	20,654
Kristan Enterprises	180,276
Kristensen, K	14,274
Kristianson & Son Contractors	46,552
Kruberg, F	13,186
Krumholtz Forestry	16,451
Krutow, B	32,595
Kryklywyj, P	16,626
Krywaniuk, L	10,400
Krywonos, D	11,926
Kubian, R	12,068
Kucher, M	20,000
Kucheran, R	12,458
Kueng, R P	27,594
Kuhl, V	59,389
Kupchanko, E	18,439
Kusawa Contracting Ltd	1,028,282
Kutenai Nature Investigations Ltd	60,813
Kuwani Consulting Ltd	106,386
Kuzma, O S	70,757
Kwoiek Contracting Ltd	33,645
Kyle, D	19,032
L & A Equipment Ltd	237,064
L & H Trucking Ltd	42,298
L & L Signs Ltd	12,830
L & M Contracting	19,584
L & M Lumber Ltd	141,483
L & R Holdings	11,550
L & S Timber & Mining Services Ltd	17,225
L B Paving Ltd	424,740
L C E Co	20,682
L C Pallet & Lumber Ltd	16,692
L G L Ltd	80,111
L G S Data Processing Consultants Inc	717,955
L J Construction Ltd	39,717
L J M Contracting	44,440
L N G Agencies Ltd	12,320
L'Heureux Trucking, A	76,859
L'Industrielle-Services Techniques Inc	38,311
Labby & Sons Contracting Ltd, J C	19,912
Labelmakers West	15,204
Laborie Surgical Ltd, R	10,158
Ladds Contracting	22,648
Ladner Downs	22,685
Ladner, H	40,742
Ladysmith & District Credit Union	26,041
Lafarge Canada Inc	12,061
Lafleur, A	16,159
Laforest, A	26,567
Laidlaw Waste Systems Ltd	11,425
Laine Marketing Group Inc	13,971
Laing & McCulloch Forest Management Services	157,058
Lake City Ford Sales Ltd	303,116
Lake Cowichan & District Credit Union	11,096
Lake Cowichan School District 66	762,536
Lake Excavating Ltd	360,615
Lake Okanagan Resort	11,827
Lakeland Contracting	15,010
Lakeland Mills Ltd	325,281
Lakeland Stationery & Business Equipment Ltd	28,214
Lakeman Construction	17,803
Lakes District Air Services Ltd	57,985
Lakes District Forestry Services	183,176
Lakes District Maintenance Ltd	6,197,341
Lakes District News	11,761
Lakeside Resort, The	12,319
Lakeview Holdings Ltd	107,271
Lakewood Funeral Home Ltd	10,107
Lakewood Recreation Services	44,390
Lakewoods Forest Consulting	59,479
Lambert Backhoe Service Ltd	11,496
Lamda Technology Ltd	19,110
Lamma Developments Ltd	297,587
Lamoureux Enterprises	64,526
Lampert, J L	46,124
Lanarc Consultants Ltd	11,768
Lanark Consulting Ltd	57,752
Lancer Enterprises Ltd	67,898
Lando & Co in Trust	16,000
Landon's Excavating	27,250
Landscape Design Co, The	12,215
Lane Enterprises Ltd	107,200
Lanedo Enterprises Ltd	28,968
Lang Bay Aggregates Ltd	11,217
Lang Michener Lawrence & Shaw	168,677
Langford Fire Protection District	689,080
Langford, L K	44,007
Langley Chamber of Commerce	13,685
Langley Freight Lines Ltd	166,107
Langley School District 35	61,728
Langton Trucking Ltd, Glen	18,304
Langton Trucking, Clint	59,166
Lanier Business Products Canada Inc	64,006
Lanier Canada Inc	25,751
Lantzville Improvement District	202,360
Lapointe Engineering Ltd	61,875
Laporte Bros Moving & Storage Ltd	20,013
Lar Bar Enterprises Ltd	10,650
Large Enterprises Ltd, Phil	45,954
Lari Enterprises	22,239
Larkspur Biological Consultants	44,334
Larratt Aquatic Consulting, H M	14,800
Larrys Top Soil Sand & Gravel	12,009
Larsen, M K	12,045
Larson Associates Ltd, Gerry	74,440
Larson Contracting Ltd, Norm	54,900
Larson Inc, Dalton L	15,826
Larson Logging Ltd, Al	37,845
Latreille, R	40,602
Laughlin, A	27,510
Laurel Point Inn	16,707
Laurel Productions Inc	53,645
Lavelle, A	50,549
Lavie, B	11,190
Lavigne, M	13,586
Law Courts Education Society of B C	131,700
Law Goddard Steeper & Mah Ming	19,982
Law Society of B C, The	97,798
Lawrence & Shaw	15,103
Lawrence Trucking Ltd, Don	43,266
Lawson Lundell Lawson & McIntosh in Trust	44,707
Lawson Lundell Lawson & McIntosh	28,969
Lawson Mardon Packaging Pacific	16,680
Lawson Travel, P	81,034
Lax, L	35,611
Lay, D	13,725
Layfield Plastics (1978) Ltd	37,361
Laynes, M	29,815
Layton Resources	42,096
Lazar & Co, C	19,605
Lazare Cohen Fisher & Gibson	32,216
Lazette-Bergen, B	11,195
Lazy W Ranch Ltd	38,321
Le Meridien Vancouver	15,414
Le Noury, R	73,901
Lea & Consultants Ltd, N D	2,368,812
Lea Associates Ltd	37,159
Lea Consultants Ltd, N D	24,190
Lea Fencing, Art	52,076
Leadem, T	29,502
Learmonth Services	16,280
Leask, P	14,450
Leatherdale, G	52,530
Leavoy Excavating Ltd	138,542
Leblanc & Royle Telcom Inc	115,568
Leblanc Bros Logging Co Ltd	225,932
Leblanc Excavating Ltd, F	100,871
Lecleir Bros Contracting Ltd	41,409
Leclerc Drilling	12,592
Ledcor Construction Ltd	150,000
Ledcor Industries Ltd	4,799,907
Lee & Associates Ltd, J C	32,391
Lee & Associates, Fred	42,801
Lee, K S	16,626
Lee, L	15,611
Lee, L	73,023
Lee, M A	20,611
Leedan Logging	42,991
Lees Design & Construction Services, G	28,395
Lees, J W	52,265
Leeson, L	11,296
Lefeaux-Valentine, W A	18,644
Lefrance Trucking Ltd	16,256
Legacy Productions Ltd	11,602
Legal Services Society of B C	714,838
Legentil, P	15,188
Leggett & Associates, S R	22,541
Leggett Systems Analysis	26,812
Legislative Dining Room	10,089
Lehmans Moving Ltd	11,463
Leigh, L A	17,325
Leigh, M	34,912
Leighton Contracting Ltd, H	52,782
Leighton, F C	31,972
Leiss & Associates Ltd, William	11,160
Leiterman, D	21,200

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Leitner Lumber	10,365
Leko Pre Cast Ltd	45,614
Lemare Lake Logging Ltd	233,546
Lemay, V	12,188
Lemire & G Effray, T	242,084
Lemon, D	22,000
Lena Productions Inc	27,912
Lenbrook Industries Ltd	11,594
Lenko Communications Inc	20,785
Lens & Shutter Cameras Ltd	130,857
Lens & Shutter Industrial Sales	11,571
Lens Lift Truck Delivery Ltd	13,759
Leo Laboratories Canada Ltd	15,053
Leone & Leone Ltd	89,757
Leontowicz, P	18,415
Leotar Contracting Ltd	144,132
Lepa Logging Ltd	17,680
Lepka Holdings Ltd	113,640
Lereverend, K	23,422
Les Editions De La Cheneliere Inc	42,050
Les Gradall Service Ltd	31,471
Les Publications Graficor Inc	229,932
Lesberg, T	23,691
Leslie Wright & Rolfe Ltd	51,815
Lesniak, A	12,708
Levasseur, A	99,843
Levay, A	11,034
Levelton & Associates Ltd, B H	274,015
Levenson, R J	20,743
Levi, M	12,000
Levick Enterprises Ltd	43,921
Levitt, S	13,810
Levitt-Safety Ltd	150,198
Levitz, M	18,622
Lewis & Associates, R D	28,430
Lewis Contracting, Reg	20,839
Lewis, K	21,331
Lewis, M	29,250
Lewis, R	13,591
Lewis, T	64,345
Ley Bros Reforestation	43,837
Ley, M	139,167
LGS Group Inc	190,989
Lhotellier Canada Industries Inc	23,014
Li-Cor Ltd	43,013
Lidec Inc	178,805
Lids Reforestation	250,141
Lieber, M	22,172
Lien, E	11,249
Lightning Location & Protection Inc	113,129
Lignum Ltd	438,454
Likely Reforestation Ltd	14,882
Liley International Inc, Robert	27,008
Lilienweiss Contracting, Leo	10,200
Lillico, H	17,296
Lillooet Feed Ltd	30,151
Lillooet School District 29	483,680
Lilly Canada Inc, Eli	268,057
Lilydale Poultry Sales	13,348
Limnotek Research & Development Inc	157,618
Lincoln Leasing Ltd	15,670
Lind Consulting Inc	10,000
Lind, G	10,162
Lindeburgh, S	37,844
Lindelauf, P	30,345
Lindsay, H	21,000
Lindsays Cartage & Storage (1973) Ltd	157,295
Lindsays Office Supplies & Furnishings	198,606
Lindseth, C	10,285
Lindstrom, O	15,510
Lineham Logging Ltd	58,199
Lines, D	19,848
Linetech Equipment Inc	27,014
Linguanti, F	32,043
Link Computer Consulting Co Ltd	82,728
Linotype Canada Ltd	118,589
Linton, P	13,136
Lions Gate Hospital	15,573
Lippert, O	64,894
Lipton, R	38,121
List Foundation	12,461
Lister & Associates Ltd, D B	112,752
Lister, D A	25,102
Litchfield, D	258,322
Little Printer, The	10,000
Little River Excavating Ltd	22,470
Little River Marine Ltd	22,698
Little, G	23,596
Litzenberger, H	11,699
Livingston International Inc	16,304
LKB Holdings Inc	19,560
Lloyd Reforestation Ltd	56,930

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Lloyd, J	25,386
Lloyd, L C	13,071
Lloyd, R	45,464
Lloyds Bank Canada Mortgage Corp	49,042
Lloyds World Travel Service of Canada Ltd	21,874
Loan Guarantee Payout Provisions	4,013,043
Loans Administration Branch	895,804
Lobb, H	10,760
Lobol Enterprises Ltd	96,865
Locken, C	11,514
Lockhart Holdings Ltd	47,300
Lockhart Risk Management Ltd	19,840
Lockhart, J	18,325
Lodge Contracting Ltd	128,273
Loeppky, H G	28,334
Loewen Enterprises, D	77,936
Loewen, D	12,659
Loewen, J	13,138
Loewen, W	19,530
Logic Extension Resources Ltd	55,870
Logical Solutions	17,414
Logotex Mfg Ltd	64,495
Lohrasbe, S, Dr	26,204
Lomarte & Associates	10,789
Lombard North Group	19,857
Lombard Pre-Cast Inc	10,410
Lomett Contracting Ltd	24,426
London Drugs 29	16,785
London Drugs Ltd	113,910
London Life Insurance Co	24,000
Lone Fir Custom Cat Work	10,871
Lone Star Consulting Services	60,869
Lone Star Excavating	27,569
Lonestone Enterprises Ltd	46,710
Long Beach Helicopters Ltd	17,115
Longs Back Hoe Service	49,554
Longyear Canada Inc	29,239
Loo-Dinkins, J	23,131
Loomis Armoured Car Service Ltd	111,767
Loomis Courier Service Ltd	1,393,314
Loomis Rush	116,310
Loomis, B	19,797
Lor Ken Enterprises	33,045
Lor-Wes Contracting Ltd	978,532
Lorans Welding Ltd	15,257
Lorax Group, The	29,299
Lorbre Bush Systems Ltd	28,001
Lord, G	60,273
Lordco Parts Ltd	26,552
Lorean Enterprises Inc	217,008
Lorel Services Ltd	26,352
Lorimer, A	16,500
Lotek Engineering Inc	127,843
Lott Logging & Construction, R S	56,024
Lougheed Esso	13,835
Lougheed, B	15,773
Louis Creek Contracting Ltd	35,484
Louson-Desonite Inc	12,582
Louver Service	13,295
Love, M J	12,754
Lovgren, H	26,276
Lovick Productions, Josanna B	23,130
Low, D	24,447
Low, R	13,066
Low, R	13,590
Low, S	13,150
Lowe Excavating, Stan	22,543
Lowe, C	26,034
Lowe, J	10,449
Lower Mainland Concrete Ltd	147,120
Lower Nicola Backhoe Service	13,057
Lowry Sales (B C) Ltd	14,007
Loxton Treeplanting Co Ltd	125,975
Loyst, A M	27,311
Lucas Associates, B	46,521
Luchenko, M	58,918
Ludeman Trucking Ltd	12,756
Ludvigsen & M Trask, R	10,614
Lum, S	19,800
Lumberland Building Materials Ltd	30,055
Lumsden, R	10,221
Lund Automotive & Outboard Ltd	11,109
Lundstrom, H	35,014
Lundy, D	17,500
Lunt, J	20,685
Lunt, M	112,455
Lusztig, P, Dr	22,080
Lutra Environmental Consulting Ltd	64,240
Lutz-1/2 Way Ranch, Monty	69,424
Lyall McKercher Hanna	38,743
Lyall McKercher Hanna in Trust	270,352
Lyle, M D	10,350

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Lynch, J	23,537
Lynch, J M	16,700
Lynx Brand Fence Products Ltd	34,906
Lynx Geosystems Inc	42,770
Lyon Trucking Service, A M	31,888
Lyon, B	27,949
Lyon, R G	12,423
Lyrie, L	12,975
Lytton Lumber Ltd	45,099
Lytwyn, J R	53,160
M & G Road Building Ltd	58,694
M & G Sales	59,034
M & K Heavy Hauling Ltd	18,692
M & K Plumbing & Heating Co Ltd	10,233
M & M Backhoe	95,087
M & P Manufacturing	21,384
M & T Fabricators Ltd	1,627,777
M A G Consulting Corp	57,113
M A P Construction Ltd	32,121
M B A	10,581
M C I Contracting	15,145
M C Software Support Inc	51,593
M D A Marine Design Associates Ltd	161,335
M D S Enterprises Ltd	25,839
M E S Timbertech Consultants	24,475
M I C Co	25,904
M P T Engineering Co Ltd	12,796
M R O RV Services	43,614
M S A Canada Inc	344,446
M S A Moving & Storage Ltd	13,058
M Z Holdings Ltd	63,283
M-Three Steel Services Ltd	73,100
Maat & Associates, R	210,458
Mac Lake Holdings	35,822
Mac Signs Ltd	18,603
MacAdams Law Firm	38,846
MacAulay, J A	33,919
MacCaferri Gabions of Canada Ltd	35,179
MacCarthy Ridgway McCutcheon & Lawson	29,154
MacCosham Van Lines (Canada) Ltd	184,859
MacDonald & Associates, G R	77,247
MacDonald & Sons Ltd, R H	21,997
MacDonald Dettwiler Technologies Ltd	245,658
MacDonald Trucking, Glen	71,677
MacDonald, P	18,475
MacDonald, R	93,191
MacDonald, S A	49,827
MacDonalds Custom Grading Ltd	100,732
MacDonalds Prescriptions Ltd	74,898
MacDougal Construction Ltd	142,269
MacDougall, H	15,595
MacFarlane Peacock Ltd	10,623
MacFie, D	36,450
Machin, A W	27,383
MacHutchon, G	31,369
MacIntosh, A	48,644
MacIntosh, R M	89,771
MacKay & Partners	98,034
MacKay Logging Ltd	50,030
MacKay, D	47,097
MacKay, H	15,784
MacKay, J	12,203
MacKay, V G	95,178
MacKay, W	15,632
MacKenzie Redi-Mix Co (1985)ltd	15,150
MacKenzie, D	14,930
MacKenzie, J	25,587
Mackin Mailey Advertising Ltd	84,254
Mackin, J	17,400
MacKinnon & Sons Trucking	16,690
MacKinnon, E A	14,774
MacLaren Plansearch Corp	40,345
MacLean, B	31,000
MacLean, B	32,736
MacLean, S	33,600
MacLennan Management Services Ltd	110,367
MacLennan, W J	34,061
MacLeod Thorson	17,695
Macleods	19,216
MacMillan Bathurst Inc	87,264
MacMillan Bloedel Ltd	3,572,605
MacMillan Bloedel Packaging Ltd	100,656
MacMinn, G	25,578
MacNab, A	20,680
MacNair Trucking, L	22,298
MacNeil, M	14,731
MacNeil, P M	22,321
MacNeill Library Service	93,578
MacPherson Brown (1983) Ltd	15,244
MacPherson Straith Brown & Co	39,735
MacQueens Holdings Ltd	13,172

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MacTavish, M	13,804
Madigan, S	88,440
Madrone Consultants Ltd	162,164
Maggies Resources	10,000
Magic Construction Co Ltd	879,265
Magic Lantern (East) Ltd	134,025
Maglio Building Centre	14,178
Maglio Industries Ltd	192,870
Mah, A	32,452
Mah, S	34,956
Mahoney, K	15,342
Mail-O-Matic Services Ltd	11,652
Main Nurseries	39,627
Main Service Automotive Center Ltd	19,579
Main-Line Power Inc	47,586
Mainland Sand & Gravel	44,965
Mainline Land Clearing	30,731
Mainroad Collision Repairs Ltd	39,296
Mainroad Contracting Ltd	15,440,257
Mair Jensen Blair	149,959
Majedi, M	46,025
Majoros Enterprises Ltd	81,558
Makarewich, N	24,210
Malaspina College	242,337
Malatest & Associates Ltd, R A	83,245
Maley, T R	33,600
Malkin & Pinton Industrial Supplies	121,661
Mallard, J	17,140
Mallory Co	15,840
Mammal Pest Management Ltd	155,402
Manageering Associates	268,731
Management Science America (Canada) Ltd	616,882
Management Science America Inc	11,741
Managerial Designs Inc	39,364
Manana Enterprises Ltd	62,193
Manco Industrial Supplies (1976) Ltd	46,896
Mandell, A	51,642
Mandrax Enterprises Ltd	1,612,851
Manhas, C L	21,244
Mann, B	29,488
Mann, D W	49,551
Manning Forestry Services	73,724
Manning Press Ltd	611,707
Manning, S	29,381
Manning, T	18,297
Mansini Steel Mfg Ltd	44,738
Mantell Dickson & Blades	106,779
Manzer Contracting Ltd, Dave	15,381
Maple Ridge-Pitt Meadows School District 42	137,346
Mar-Con Wildfire Suppressions	33,432
Mar-Den Consulting & Contracting	15,627
Mar-Pac Industries Ltd	79,130
Mara Lumber	11,874
Maracle, L	81,103
Marat Management Inc	51,138
Marathon Realty Co Ltd	265,286
Marathon Systems	43,928
Marcaccini, B D	24,324
Marcel Welding Fab Repair Shop	33,080
March, B	16,139
Marchant, G	15,497
Marchuk, O	20,411
Marcille, D	19,095
Marcom Agency Ltd	27,351
Marcon Metalfab Inc	11,517
Marcus, A M	22,052
Margison Bros Printers	28,247
Marine Design Associates Ltd	53,299
Marishell Products Ltd	10,000
Marisol Ventures	33,473
Mark Trend Marketing Research Inc	143,768
Mark's Plaza Pharmacy	13,494
Mark, R	292,643
Marketplan Services	14,511
Markin Equipment (1977) Ltd	49,711
Marks Work Wearhouse	76,821
Marktrend Marketing Research Inc	300,313
Marlin All Nations Travel	21,917
Marlin Baker Travel Ltd	32,346
Marlin E-Z-E Travel	51,222
Marlin Motion Pictures Ltd	116,021
Marlin Security Travel	33,839
Marlin Travel Group Ltd	88,205
Marlita Forestry Ltd	61,067
Marlon Distributors Ltd	101,587
Marmol Trucking, Tony	29,495
Marquis Contracting Ltd	2,109,552
Marriott, R	22,649
Marsden, J, Dr	11,220
Marsel & Son Trucking, J	18,943

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Marsel, J	12,284
Marsh & McLennan Ltd	1,297,354
Marshall Motors Ltd, Steve	55,501
Marshall, J	10,656
Marshall, K	38,176
Marshall, P	37,474
Marshfilm	26,180
Marshik, L	23,374
Mart Resources Ltd	563,610
Marta Trucking Ltd	54,004
Martell, L	16,164
Martens Asphalt Ltd	326,272
Martin & Associates, G M, Dr	56,642
Martin Contracting Ltd, R K	156,240
Martin Equipment, Thomas	15,935
Martin Tree Improvement, Rod	133,662
Martin, C A	26,899
Martin, D	10,837
Martin, E	42,071
Martin, G M, Dr	12,375
Martin, J M E, Dr	12,540
Marylou's P M Deli	10,448
Marzan Computer Systems	27,020
Mason, A	108,469
Mason, C	14,533
Mason, G	59,567
Mason, J	48,335
Massicotte, M	24,668
Massullo Motors Ltd	26,656
Mastodon Construction Ltd	70,483
Matching U I C Deductions	20,211,935
Matei, G	36,792
Matheson, J	10,583
Mathew Creek Holdings Ltd	12,830
Matrix Professional Video Systems Inc	36,482
Matsqui-Sumas-Abbotsford General Hospital	11,744
Matsushita Electric of Canada Ltd	228,370
Mattey Bros Ltd	23,776
Matthews & Associates	23,090
Matthews & Associates Communications, Ted Consultants Ltd of Victoria	50,746
Matthews Agencies Inc, R W	30,967
Mattson Contracting Ltd	92,260
Mattus Excavating Ltd, Jerry	117,157
Matz-Wozny Custom Tailors	19,984
Mau & Associates, R L	68,991
Maufour Enterprises Ltd	11,245
Mauro, M	10,301
Mawhinney & Kellough	87,561
Mawson Gage Associates Ltd	30,052
Maximum Contractors Ltd	2,031,187
Maxon Computer Systems Inc	45,513
Maxwell, D	32,559
Maxwell, J	11,002
Mayer Contracting Ltd, A	57,766
Mayflower Transit Ltd	56,773
Maynard, D E	17,789
Mayne Island Improvement District	67,250
Mayo Forest Products Ltd	53,397
Mazanek, H	13,561
Mazey Truck Transport Ltd, Peter	22,485
Mazure, J	32,989
McAlpine & Hordo	14,340
McAuliffe Dodge Chrysler Ltd	89,959
McBain Insurance Agency (1985) Ltd	16,742
McBee Technographics Inc	56,026
McBride, J	37,370
McBride, J T	66,303
McBride, R D	22,630
McCall Engineering Ltd	84,782
McCall Pontiac Buick Ltd	691,532
McCall, J	57,987
McCallum, S	11,266
McCann-Erickson Advertising of Canada Ltd	1,102,648
McCarthy Tetrault	185,012
McCartney, K	50,102
McCarvill Contracting, Wayne	16,459
McClinton Forestry Service, Len	94,691
McColl Frontenac Inc	136,817
McCormack Investments	34,155
McCormick, D	24,652
McCrory Wildlife Services	38,794
McCubbin, B L	130,026
McCurdy, M G	45,944
McDermid Holdings Ltd, Murray	83,432
McDermids & Lofting (1967) Ltd	185,289
McDiarmid, N A	40,231
McDonald Custom Grading Ltd	22,658
McDonald, K	21,835
McDonnell, J	21,777

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McDonough, M	13,000
McDougall Construction Ltd	206,039
McDougall, H	13,152
McEachern, L	62,135
McElhanney Associates	275,861
McElhanney Engineering Services Ltd	1,373,861
McElhanney Geosurveys Ltd	137,411
McElroy, W J	17,061
McEwan Harrison & Co	41,900
McEwan Motors (Terrace) Ltd, Jim	290,450
McEwan Motors Ltd	23,503
McEwan, K L, Dr	12,311
McEwen Contracting	67,898
McFadyen, M K	52,316
McFarland Architect Ltd, Larry	13,451
McFarland Trucking, L	33,930
McGarvey, A	10,638
McGavin Foods Ltd	40,560
McGaw-Empress Agencies Ltd	63,367
McGill & Orme Ltd-Main	22,798
McGorman Trucking, H G	10,685
McGowan, D	77,876
McGraw-Hill Ryerson Ltd	406,326
McGuire, D	12,727
McGuire, J	53,812
McHale, P	21,250
McHale, W L	10,909
McIlvaney, M	31,097
McIntosh Logging Ltd, W	72,744
McIntosh, W	144,101
McIntyre Media Ltd	44,262
McIntyre, J	32,558
McIver, C	31,144
McIver, G	58,741
McIver, H	27,580
McKachie, J	13,387
McKale Contracting Ltd	152,382
McKenny, T	31,726
McKenzie Contracting Ltd, S	26,054
McKenzie, C	21,506
McKichan, I	44,666
McKillop, G	10,656
McKim Advertising Ltd	2,857,002
McKinney Enterprises Ltd	27,150
McKinnon, I	10,428
McKinstry, O	14,383
McKinstry, O	44,720
McKort, K	35,473
McLaughlin, P	39,415
McLean & Associates Ltd, Dale	45,187
McLean & Kan	69,119
McLean Forestry Services Ltd, S N	81,904
Mc[illegible]an, B	45,014
Mc[illegible]an, C	11,240
McLeans Shipyard Ltd	65,696
McLelland, D	28,620
McLennan, D	76,196
McLeod Agencies Ltd	10,906
McLeod, R S	53,722
McMeans, R	30,831
McMedia A/V Services Ltd	10,568
McMillan Ltd, John	23,823
McMillan, A D	14,144
McMillan, B	40,734
McMillin, C	33,755
McMinn, G	22,015
McMinn, R	64,709
McMullin Management Ltd	76,343
McMurdo Contracting	108,938
McNabb & Connolly	22,717
McNamara, S	11,324
McNamee, B	13,470
McNary, E	23,772
McNaughton, C	13,053
McNeil Pharmaceutical Canada Ltd	279,402
McPeek Computer Consulting	78,224
McPherson, B	23,784
McQueen & Associates, M R	19,478
McRae, J, Dr	55,760
McSheffrey, H	53,576
McTaggart Ellis & Co	14,012
McTar Petroleum Co Ltd	611,100
McVea Shook Wickham & Bishop	22,173
McVicar, J	12,524
McWilliam Whyte Goble & Associates	137,762
Mead Johnson Canada	45,563
Meadow Creek Cedar Ltd	86,266
Meadow Ridge Weed & Pest Control Ltd	127,562
Meadowbrook Enterprises Ltd	79,040
Mechtronics Technology Inc	45,483
Mecredy Forest Consulting Ltd, R G	172,701
Mecredy, R G	14,175

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Medcal Data Systems Ltd	12,932
Medcan Information Inc	73,930
Mediation Development Association of B C	10,300
Medica & Associates Ltd, James M	46,810
Medical Information Technology Inc	15,534
Medical Services Association	22,612,154
Medical Services Plan of B C	10,329,430
Medigas Homecare Services	1,140,298
Medigas Pacific Ltd	1,771,209
Meditron Inc	30,089
Meeker Log & Timber Ltd	10,000
Meiklem, J	38,501
Meldrum, S	10,178
Mels Drilling & Blasting Ltd	154,696
Mels Excavating & Electrical	573,411
Memorex Canada Inc	13,729
Memorex Telex Inc	647,763
Mencher, G	11,070
Mendizabal, A	28,685
Menge Trucking, Jurgen	23,090
Menge, J	18,548
Mentor Group	15,419
Menzies Creek Contracting	304,361
Menzinger Holdings Ltd	67,500
Mercedes Educational Consulting Services	98,159
Mercer Ltd, William M	459,985
Merck Frosst Canada Inc	529,759
Mercury Marine Ltd	57,358
Meridian Systems Ltd	480,030
Merit Forest Services	73,711
Merrell Dow Pharmaceuticals (Canada) Inc	261,983
Merritt Chamber of Commerce	15,090
Merritt Group, The	62,400
Merritt Moving & Storage	33,785
Merritt Planning Group Inc	63,467
Merritt School District 31	374,700
Merslack Trucking, George	23,896
Mertin Pontiac Buick GMC Ltd	15,416
Mertion Excavating Ltd	21,503
Merville Fire Protection District	28,776
Mervs Excavating	27,202
Merz &, D Nechako Bend Ranch	10,361
Mesich, T	12,807
Metcalf, V	18,268
Metfor Management Co Ltd	51,255
Metri-Stan Services Ltd	26,012
Metro Computer Distribution Ltd	85,721
Metro Moving & Storage Ltd	13,132
Metropolitan Press Ltd	312,092
Meugens, R M	52,438
Meyer Horn & Associates	90,216
Meyers Contracting Ltd, Kerry	65,108
Meyers Holland Motors Ltd	16,295
Meyers Trucking, L & H	17,584
Meyers, P D	34,791
Mica Grading	129,962
Mica Management Centre	60,519
Michael Air-Helicopter Charter	49,560
Michaels, J	14,780
Michelin Tire (Canada) Ltd	43,037
Michell Excavating Ltd	26,093
Micro Com Systems Ltd	417,183
Micro Products Ltd	22,653
Microage Computer Centres	130,640
Microbial I D Inc	18,150
Microbits Inc	10,916
Microcomp Consulting	70,996
Micromacc Systems Inc	42,148
Micromed Computing Ltd	67,605
Micromedia Ltd	38,624
Micromet Systems Inc	69,585
Microserve Business Computer Services	1,753,599
Microsoft Canada Inc	57,655
Microtel Pacific Research	79,692
Mid Island Silviculture Ltd	238,823
Mid Western Body Shop Ltd	31,370
Middleton Ventures Ltd	38,400
Midland Vegetation Control Inc	45,800
Midline Contracting	104,965
Midvalley Construction Co	138,403
Midvalley Highway Maintenance Inc	12,421,015
Midwest Library Service	20,244
Miers, L O	31,961
Migal Enterprises	59,899
Mighton Contracting Ltd	36,466
Mikes Auto Towing	11,713
Miko & Sons Logging Ltd	153,500
Milanovic & B Koster, I	12,650
Miles & Associates Ltd, M	73,240
Miles Canada Inc	84,925
Milestone Grading	53,946

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Mill Bay Fire Protection District	124,900
Millen & Associates, D	18,850
Millennia Research	87,195
Miller & Chevalier	53,382
Miller Contracting Ltd	8,780,201
Miller Projects	26,810
Miller Trucking (1977) Ltd, Dave	15,849
Miller's Fence & Gate Ltd	27,104
Miller, A	56,635
Miller, R	68,663
Miller, R	31,900
Millham, C	22,836
Millington, M S	23,140
Millipore Ltd	28,356
Millsap Trucking, P	33,729
Milton Ltd, J	20,968
Milton's Excavating Ltd	138,104
Miltons Movers	16,035
Min-Win Holdings Ltd	16,625
Mindtech Computer Solutions Ltd	26,878
Mineral Marketing Inc	10,130
Ming Court Hotel	10,839
Minolta Copiers Alberta Ltd	36,619
Minolta Office Systems	45,172
Mircheff Autobahn Express, D	244,423
Miskiman, B	21,937
Miskwi Air Ltd	19,426
Mission Chamber of Commerce	18,200
Mission School District 75	886,424
Mita Copystar Canada Ltd	43,289
Mitchell Press Ltd	893,183
Mitchell Schuller & Dellow	39,446
Mitchell Systems Analysis, R J	24,594
Mitchell, G	122,852
Mitchell, M	12,258
Mitchinson, R	53,123
Mitre Software Corp	18,399
Mits Naga Photography	39,021
Miyazawa, J	37,789
Mizar Ventures Ltd	22,500
MJH Consultants Ltd	73,641
MLA Constituency Expenses	3,088,248
MLA Superannuation Fund	977,695
Mlazgar Contracting, Dave	151,724
Moberg & Sons Ltd, Vic	29,137
Mobil/Arc Welding	16,987
Mobile Contracting Co Ltd	45,030
Mock & Associates Inc, T D	310,363
Modern Grounds Maintenance Ltd	76,331
Modular Bridge Systems Ltd	229,913
Moffatt Agency 1970, Jim	18,440
Mogas Fuel Systems Inc	11,000
Moh Creek Logging	35,094
Moha Placer Mines	98,045
Mohawk Data Sciences Canada Ltd	1,247,104
Mohawk Distribution Centre-Van	15,591
Mohawk Oil Co Ltd	589,962
Mohawk Terminals Ltd	42,056
Mol, A	12,554
Moline & Associates	12,343
Molnar Desjardins & Associates	10,000
Molnar Logging, Tibor	14,800
Molony, R J, Dr	19,140
Monaghan, J	16,716
Monitor Labs	48,062
Monk Office Supply Ltd	2,077,817
Monk, R	31,259
Monks, A	15,665
Monolith Holdings Ltd	88,721
Monroe Bros Contracting Ltd	41,844
Monroe Holdings Ltd, D & E	67,239
Monsanto Canada Inc	2,586,448
Monsen, W	35,393
Montane Forest Consultants Ltd	13,748
Montgomery & Associates, G	38,968
Montie Lawn & Garden Ltd, John	42,216
Moodys Investors Service Inc	26,286
Mooney Contracting Ltd, Gordon	15,340
Moonlight Auto Repairs	22,469
Moonlight Communications Ltd	67,420
Moonlight Studio	11,933
Moore Business Forms & Systems Ltd	1,078,262
Moore Business Products Division	62,514
Moore Resource Management	27,306
Moore Trucking, Dave	19,025
Moore Trucking, G & M	28,989
Moore, A	12,159
Moore, D	153,830
Moore, E	51,765
Moore, H	17,274
Moore, J M	28,072
Moore, R	63,999

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Moorhouse, T	22,308
Moosehorn Trucking	51,135
Morabito Contracting	18,360
Moran & Co in Trust	47,195
Morben Construction Ltd, T R	13,388
Morden & Helwig Ltd	22,009
Morelli Chertkow Griffiths & Hogg	132,187
Morgan Inc, G C	30,621
Morgan Stewart & Co	18,748
Morgan, M	13,905
Morgan, M	42,311
Morgans Plumbing & Appliance Ltd	13,700
Morgon, R	16,943
Morice River Sand & Gravel	41,955
Moricetown Band Council	21,245
Morning Light Educational Media Inc	30,530
Morningdew Consulting Services Ltd	93,459
Morphy, W	32,411
Morris & Associates, K J	16,540
Morris, D	80,460
Morris, J	11,872
Morrison, B D	74,573
Morrison, D	58,609
Morrison, D E	57,429
Morriss Printing Co Ltd	122,483
Morrow, D J J	24,413
Morrow, G	103,426
Morrow, M	22,648
Mort, R	20,325
Mortenson, L	33,684
Morton & Associates, Gerald	52,999
Morton Excavating	11,941
Morton, G	17,905
Morton, S	111,632
Moser, E	27,150
Moses Construction, Gene	436,461
Moskaluk, S	13,798
Moss Systems Ltd	11,059
Motchman, P	14,265
Motherwell Logging Ltd	101,796
Motion Specialties B C Ltd	19,739
Motorola Ltd	764,085
Motorways Direct	84,242
Mound Sand & Gravel Ltd	22,558
Mount Begbie Machine Works Ltd	12,996
Mount Waddington Regional Hospital District	197,587
Mountain Equipment Co-Op	54,419
Mountain Fire Protection District	18,530
Mountain Minerals Co Ltd	10,000
Mountain Pacific Forestry Ltd	41,056
Mountain Top Reforestation Ltd	410,096
Mountain Valley Enterprises	54,478
Mountain Valley Forestry Ltd	46,037
Mountain View Contracting Ltd	25,085
Mountain View Ecological Services	18,649
Mountain View Electric Ltd	75,726
Mountain View Forest Nursery	202,392
Mountain View Nursery	243,624
Mountain View Parts Ltd	13,175
Mousseau, M	49,651
Moving Expenses For Employees	4,965,511
Mowry, J	23,627
MPH Consulting Ltd	234,833
MSL Management Systems Ltd	88,290
Mt Robson Adventure Holidays Ltd	61,313
Mt Seymour Resorts Ltd	183,890
Mudslide Contracting Ltd	146,809
Muir Communications Ltd	13,189
Muir, G	18,426
Mulder Concrete (1987) Ltd	10,529
Mule Train 1987	17,064
Mulholland, D J, Dr	16,830
Mulligan, D L	18,156
Multi-Com	637,007
Multimedia Audiovisuel Inc	40,000
Mulvahill, M	46,915
Mun, S K, Dr	30,762
Municipal Finance Authority of B C	35,343
Municipal officers Association of BC	12,200
Munro's Books	67,282
Munro, B	77,995
Munroe, D R	14,180
Murchison Thomason & Clarke	28,532
Murfitt, K	120,347
Murnane, C J	37,837
Murphy Battista in Trust	31,717
Murphy Stationery Co Ltd	42,307
Murphy, D	125,081
Murphy, R	18,788
Murray & Associates	28,273
Murray & Sons Excavating Ltd, Pat	39,741

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Murray Elevator	50,896
Murray Nurseries Ltd	49,773
Murray's Excavating	15,185
Murray, G	25,808
Murray, L	13,350
Murrays Automotive (1984)	12,427
Murrays Gradall Services	95,727
Murtagh, J	17,485
Musketeer Enterprises Ltd	43,606
Muskrat Holdings Ltd	39,969
Mussallem, G	37,807
Mustang Engineering & Construction Ltd	6,239,898
Mutch Automotive	14,200
Myatt Trucking Ltd	63,465
Myers & L Myers, H	14,218
Myers Trucking Ltd	61,415
Myers Woods Services	30,298
Myers, A	17,731
Myers, J	15,379
Myra Systems Corp	382,154
N & M Logging Ltd	17,779
N & R Forest Management Ltd	191,180
N & W Vancouver Emergency Program	14,209
N C R Canada Ltd	40,727
N C S Diagnostics Inc	47,231
N C S National Computer Systems Ltd	17,699
N D Systems Ltd	681,892
N G Resources Corp	180,605
N R Motors Ltd	10,693
Naas Enterprises Ltd	24,442
Nadir Mapping Corp	322,792
Nadler Consulting Ltd	31,615
Nagy, J	43,602
Nagy, M	26,519
Nakusp Agencies Ltd	20,193
Nakusp Petro Canada	17,097
Nalleweg, H	53,322
Nanaimo Correctional Centre Inmate Enterprises	15,564
Nanaimo Daily Free Press	19,765
Nanaimo District Savings Credit Union (Albert)	36,851
Nanaimo Home Support Association	10,000
Nanaimo Regional General Hospital	13,491
Nanaimo Regional Hospital District	469,106
Nanaimo School District 68	4,552,218
Nanaimo Shipyard (1985) Ltd	195,050
Nanika Guiding	21,913
Napa Auto Parts	17,557
Napp Construction Ltd	27,050
Naramata Irrigation District	41,457
National Business Systems Inc	1,810,987
National Machinery Co Ltd	107,180
National Optics Institute	27,654
National Pagette Ltd	220,657
National Research Council	17,692
National Seminars of Canada Ltd	16,119
National Tour Association Inc	22,791
National Wholesale Clothing Ltd	21,093
Nature Trust of BC, The	741,353
Nav Air Charter Inc	46,896
Navair Ltd	33,044
Naylor Trucking Ltd, K	30,619
Nazko Indian Band	49,592
NBI Canada Inc	38,231
Neal's Nanainmo Chrysler	26,023
Near Consultants & Associates Ltd	16,281
Nechako Northcoast Construction Services	254,137
Nechako Reforestation Services Ltd	274,353
Nechako School District 56	1,543,476
Nedco	289,812
Neelco Construction (1986) Inc	2,754,787
Neills Mining Co	10,000
Nel-Ray Holdings Ltd	101,871
Nelson & Associates Inc, P	23,687
Nelson & District Chamber of Commerce	17,115
Nelson Canada	3,209,114
Nelson Carpenter	16,981
Nelson Chrysler	14,605
Nelson Daily News	39,105
Nelson District Community Resources Society	83,429
Nelson Ltd, A C	11,020
Nelson School District 7	2,625,494
Nelson Trucking	49,145
Nelson, D	23,316
Nelson, William R	79,647
Nelsons Esso Service	11,275
Nelsons Linen & Industrial Supply	11,796
Nemetz, N	15,471
Nenasheff, P	41,491

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Neptune Food Suppliers Ltd	23,761
Nemes, H F	10,804
Nesbitt & Associates Design	16,928
Nesbitt, J	36,538
Nesmith, W	57,378
Ness, J	31,553
Netherlands Overseas Mills	1,018,808
Neubauer Trucking Ltd	43,963
Neufeld & Associates Editorial Services Ltd	46,931
Neva Contracting, S	22,792
Neville Crosby Industries	268,679
New Age Forest Services	90,445
New Era Software Products Inc	167,961
New Growth Forest Services	14,913
New Start Lubrication Specialties Inc	26,323
New Westminster School District 40	31,955
New World Harbourside	32,626
New World Land Management	49,000
Newbeck, N	13,398
Newbury, M	17,500
Newell, G J	62,505
Newell, J	52,752
Newell, T	11,191
Newhouse Woodland Services	23,940
Newhouse, F	12,369
Newport Marketing & Communications Inc	36,070
Newson & Associates, Paul	70,428
Nexus Informatics Ltd	635,884
Ngan, P, Dr	68,487
Niagara Institute, The	18,396
Nichol Contracting, Jim	75,807
Nicholas Contracting	11,788
Nicholas Trucking, K	13,845
Nicholls Distributors Inc, R	39,534
Nichols, D	25,123
Nicholson Travel, Tony	10,508
Nickel, S	26,425
Nicon Developments Ltd	14,239
Niedermayer, R	12,664
Nielsen, F	21,100
Nielsens Excavating	27,195
Nielson Logging Ltd	18,969
Nikon Canada Inc	68,815
Nilex Geotechnical Products Inc	140,767
Nilsen Realty Research Ltd	47,729
Nisga'A School District 92	20,917
Nishimura, D	30,992
Nissan Forklift B C	16,960
Nitikman, S	10,263
Nixon Wenger & Co	90,878
Nixon, S	35,594
Nlaka'Pamux Tribal Council	17,484
No 37 Contracting	206,368
Noble, E	39,859
Noble, L	10,104
Nodes Construction Ltd, H F	682,159
Nohels Logging Co Ltd	67,924
Nomag Service	50,990
Nor-Mar Body Shop	17,137
Nor-Mar Truck & Equipment Ltd	34,270
Nor-West Excavating Ltd	79,768
Noramco Wire & Cable Co Ltd	18,620
Noranda Mines Ltd	22,464
Norberg Motors Ltd	353,791
Norbroc Service Ltd	14,565
Nordic Appliance Service	13,349
Nordic Laboratories Inc	23,722
Nordli Construction Ltd	31,491
Nordstrom, C	35,178
Norecol Environmental Consultants Ltd	53,226
Norex Leasing Inc	147,793
Norgate Auto Body Ltd	22,493
Norgraphics Pandick Ltd	46,166
Norlite Field Management Services Ltd	43,161
Norman Rule Co (1987)	16,516
Norman Trucking Ltd, Reg	40,116
Norman, C	20,525
Norms Auto Refinishing	10,495
Norms Truck & Loader Service	59,440
Norris, C M	10,143
Norroadco Enterprises Ltd	7,926,463
Nortech Forestry	77,535
Nortech Surveys Canada Inc	15,000
North American Airlines	25,681
North American Van Lines Canada Ltd	19,636
North Cariboo Air	55,128
North Cariboo Flying Service Ltd	370,410
North Cedar Waterworks District	75,806
North Coast Road Maintenance Ltd	4,248,904
North Country Insurance Agencies (1975) Ltd	28,110

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North Croydon Trucking	18,900
North Island Gazette Ltd	13,384
North Island Insurance Services Ltd	20,460
North Island Rockpro Inc	41,030
North Okanagan Regional Hospital District	501,539
North Rock Ltd	464,413
North Route Equipment	53,171
North Shore News	22,451
North Site Security Services	19,302
North Star Motors Ltd	16,723
North Star Range Project	60,369
North Thompson School District 26	1,182,052
North Vancouver School District 44	49,116
North West Geomatics Ltd	788,023
North, R	35,869
North, R	46,260
North-West Bindery Ltd	394,560
Northburn Printers & Stationers Ltd	321,389
Northern Brake & Alignment Ltd	11,481
Northern Computer Inc	60,798
Northern Construction Specialties Ltd	13,531
Northern Court Ink Corp	23,272
Northern Drugs-Smithers	24,253
Northern Forest Management	150,678
Northern Hardware & Furniture Co Ltd,the	20,159
Northern Interior Forest Industry	95,563
Northern Interior Lumber Sector	40,000
Northern Interior Vegetation Management Association	25,000
Northern Lights College	45,318
Northern Lights Woodworking Ltd	10,406
Northern Mapping Inc	19,252
Northern Metalic Sales (F S J) Ltd	11,762
Northern Mountain Helicopters Inc	4,105,299
Northern Piledriving Ltd	129,985
Northern Rock Products Ltd	4,336,571
Northern Sentinel Press Ltd	11,184
Northern Telecom Canada Ltd	88,661
Northern Thunderbird Air Ltd	400,334
Northern Trailer Ltd	28,219
Northern Vancouver Island Salmonid Enhancement Association	130,862
Northern Warehouse Equipment Ltd	95,198
Northgate Terminals Ltd	57,864
Northland Agency Ltd	30,423
Northland Park Service Ltd	79,471
Northland Plymouth Chrysler Ltd	106,611
Northland Road Service (Quesnel) Ltd	8,534,964
Northland Road Services Ltd	10,595,082
Northrock Industries Ltd	226,534
Northside Steel Fabricators Ltd	36,393
Northtown Auto Clinic	17,005
Northward Air Ltd	20,314
Northwest Communications Ltd	41,413
Northwest Community College	60,430
Northwest Digital Ltd	1,534,133
Northwest Digital Research Ltd	87,946
Northwest Evaluation Association	24,420
Northwest Hydraulic Consultants Ltd	30,011
Northwest Information Systems	17,279
Northwest Laboratories Ltd	21,863
Northwest Marine Technology Inc	17,973
Northwest Native Plants Ltd	30,015
Northwest Services	33,833
Northwestel Inc	75,852
Northwestern Contracting Ltd	32,950
Northwood Pulp & Timber Ltd	7,928,844
Norton Contracting, Keith	139,837
Norton Custom Bulldozing, Russell	38,741
Norton Stewart & Scarlett in Trust	85,099
Nortrax Holdings Ltd	10,587
Norvik Logging Ltd	10,000
Norwest Soil Research Inc	22,862
Norwich Eaton Pharmaceuticals Inc	69,433
Nova Messenger Services Ltd	11,114
Nova Pole International Inc	489,797
Novair Courier Ltd	41,103
Novax Industries Corp	34,711
Novopharm Ltd	32,440
Novus Windshield Repair	14,371
Now Newspapers Ltd	10,831
Noxell (Canada) Corp	18,894
Nu-Road Contracting Ltd	14,165,219
Nugrowth Industries Ltd	77,464
Nuntius Systems Inc	10,494
Nutec Training Ltd	75,197
Nutricon Forest Consulting Co	14,238
Nutt, T R	12,552
Nuxalk Band Council	16,575
Nyberg, H	17,125
Nyberg, R M	103,638

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Nykwist, I	40,500
O K Heli-Cropper International Ltd	20,406
O K Paving (Upper Island) Co Ltd	155,311
O K Power Systems Holdings Ltd	278,526
O K Tire (Penticton) Ltd	14,410
O K Tire Stores	13,507
O K Welders Supplies Ltd	38,959
O T H G Distributors	68,204
O'Brian, P	19,966
O'Brien Road & Bridge Maintenance Ltd	2,498,564
O'Brien, C	24,567
O'Connell, B	11,387
O'Connell, P	15,500
O'Keefe, B	48,725
O-Two Systems International Inc	38,464
Oakdale Consulting Services	39,120
Oakley Air	15,609
Oasis Information Systems	53,439
Obrien Press Ltd	42,818
Ocean Falls Improvement District	71,962
Oceanside Holiday Ltd	40,345
Oceola Fish & Game Club	15,700
Oconnor Chrysler	20,300
ODC Exhibit Systems Ltd	114,371
Oddy Drilling Ltd	51,913
Odin Industries Ltd	1,002,637
Odine Contracting, Doug	160,909
Odonnell Trucking	11,184
Odonnell, O	91,627
Odyssey Computer Services Ltd	38,669
Odyssey Productions	13,300
Off Road Specialties	14,431
Office Assistance	25,911
Office Assistance (Canada) Ltd	139,972
Office Automation	66,428
Office Essentials Inc	44,111
Office Overload	168,007
Office Xtras	18,194
Official Court Reporters	27,738
Ofis Services	13,771
Ogivar Technologies Inc	182,151
Oglow Enterprises Ltd	36,982
Ogma Consulting Corp	23,660
Ohashi Bros Logging Ltd	39,554
Ohman, J E	87,929
Oikos Ecological Consultants	70,062
Okanac Business Machines Ltd	10,163
Okanagan Aggregates Ltd	4,645,539
Okanagan Fertilizer Ltd	84,693
Okanagan First Aid Training Agency	10,615
Okanagan Helicopters Ltd	2,786,154
Okanagan Paving Stones & Curbing Ltd	86,877
Okanagan Regional Library	1,394,021
Okanagan Trucking	22,019
Okanagan Venture Park Services	70,046
Okanagan-Similkameen Regional Hospital District	418,096
Olak, Z	39,435
Old Country Shoes	192,037
Olenders Auto Repair Centre Ltd	21,569
Olies Trucking Inc	18,402
Olifkey, M	42,393
Olinyk, E	142,602
Oliver & Giltrap Reforestation Ltd	225,995
Oliver Fire Protection District	66,000
Oliver, L	12,879
Oliver, Village of	12,500
Olivetti Canada Ltd	201,323
Olsen Ltd, J C	111,004
Olsen Trucking, J C	29,595
Olsen, G	54,935
Olson Trucking Ltd, Jim	63,137
Olson Trucking, Ken	41,731
Olund, G	12,145
Olynyk & Sons Ltd, S	74,290
Olynyk, K	17,932
Omega Communications Ltd	39,841
Omega Design	10,056
Omega Films Ltd	12,295
Omega Forestry Ltd	158,654
Omega Research & Evaluation	18,100
Omineca Aggregate Ltd	364,328
Omineca Habitat Fund Society	240,013
Omineca Insurance Services Ltd	57,040
Omineca Transfer Ltd	39,034
Omni Data Supply Ltd	251,176
Omni-Script Services Ltd	478,813
On Power Systems	16,902
On-Line Projects Ltd	67,516
One-Write Accounting Systems Ltd	12,133
Oneill, W D	24,087
Oneills Chevrolet Oldsmobile Ltd	428,028

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Onions Holdings Ltd, D	143,883
Ontario Hosiery Mfg Co Inc	17,159
Open Learning Institute	30,731
Open Systems Group	11,120
Ophthalmic in Home Service	10,524
Oppenheimer & Associates, David	70,523
Optec Inc	22,435
Optimal Environments Inc	22,000
Oracle Corp Canada Inc	535,682
Oracle Systems Inc	230,239
Orca Air (1987) Ltd	80,907
Orca Consulting Group Inc	425,620
Orca Stationers Ltd	358,246
Oregon State University	18,518
Orenda Forest Products Ltd	518,942
Organon Canada Ltd	137,563
Organon Teknika Inc	145,309
Ormheim, E M	28,649
Orom Consulting Ltd, H	86,340
Orourke, P	13,164
Orris Burns	51,437
Orsetti Contracting Ltd, R C	64,568
Ortho Diagnostic Systems	19,727
Ortho Pharmaceutical (Canada) Ltd	37,682
Osadchuk Trucking, M	12,709
Osborne, R K	20,230
Osoyoos Rural Fire Protection District	18,316
Osoyoos Transfer Co Ltd	10,113
Osprey Silviculture Operations Ltd	87,763
Ostero Ltd, Nels	50,757
Other Brothers Paint & Bodyworkers, The Ltd	10,575
Otteson, R	13,338
Outdoor Adventures	13,276
Outdoor Recreation Council of B C	15,133
Outdoor Recreation Foundation of B C	2,102,280
Ove Linder Manufacturing Ltd	91,994
Overland Data Inc	12,205
Overland Freight Lines Ltd	46,330
Oversea Courier Service (Canada) Ltd	27,004
Overwaitea Foods	418,206
Oweekeno Band Council	119,762
Owen & Sons Cash Registers Ltd	11,427
Owen Bird	85,776
Owens Trucking, J	38,339
Owens, J	30,719
Oxford University Press	80,924
Oxley, L	22,835
Oxoid Canada Inc	27,248
Oyama Fire Protection District	28,000
P & B International	19,057
P & M Contracting	30,894
P & P Professional Cleaning Services Ltd	10,592
P & V Contracting	72,952
P & W Excavating Ltd	26,836
P A Research Consultants Ltd	48,369
P C I Prescription Centre	25,278
P D C Technology	13,015
P G Lite Express Ltd	22,251
P G Portable Chipping Ltd	11,822
P I P Retail Systems Inc	26,007
P J Novelty Co Ltd	14,708
P R A Manufacturing Ltd	16,395
P R Cruise-Away Services Ltd	13,478
P R S Professional Recording & Reporting services Ltd	39,693
P R Tru Mix Ltd	33,495
P S D Trauma Tech Intl Inc	11,449
P S Logging	55,341
P S Printers Supply Western Ltd	43,246
P S Traffic Control	13,904
Pac Group Inc	28,803
Pace Consultants Inc, The	11,305
Pacific Alignment	30,468
Pacific Avionics & Instruments Ltd	22,207
Pacific Bronze Co Ltd	37,758
Pacific Building Maintenance Ltd	14,739
Pacific Business Equipment Ltd	137,453
Pacific Century Television	54,707
Pacific Circuit Design (1985) Ltd	78,304
Pacific Coast Electronics Ltd	104,388
Pacific Coast Excavating Ltd	63,322
Pacific Coast Forest Biology	17,490
Pacific Coast Savings Insurance Service Ltd	27,365
Pacific Coast Staging	19,107
Pacific Coastal Airlines Ltd	52,371
Pacific Creations Inc	28,901
Pacific Damen Products Ltd	13,621
Pacific Dodge Chrysler Ltd	86,582
Pacific Edge Publishing & Media Services Ltd	156,602
Pacific Educational Systems Corp	17,500

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Pacific Educational-Press	14,447
Pacific Emergency Packs & Equipment Inc	29,648
Pacific Equipment Co	54,977
Pacific Forklift Sales Ltd	17,490
Pacific GMC Ltd	258,999
Pacific International Mapping Corp	829,304
Pacific Liaicon Ltd	324,185
Pacific Mako	23,029
Pacific Manuwrite Inc	35,414
Pacific Marine Training Institute	10,115
Pacific National Leasing Corp	32,254
Pacific Northwest Removal Service Ltd	101,667
Pacific Pallet Ltd	11,655
Pacific Phytometric Consultants	108,177
Pacific Plants	22,894
Pacific Press Ltd	458,129
Pacific Regeneration Technologies Inc	8,984,792
Pacific Ribbon & Carbon Co	214,465
Pacific Rim Engineered Products (1987) Ltd	40,604
Pacific Rim Info-Search Corp	16,000
Pacific Rim Marketing Ltd	14,304
Pacific Rim Metals Corp	20,000
Pacific Soil Analysis Inc	45,239
Pacific Strategies Group Inc	20,398
Pacific Testing Ltd	37,647
Pacific Western Rentals Ltd	10,072
Pacific-Rim Education Services Inc	167,948
Pacificom	13,509
Pacrim Services	50,957
Pagel, K	74,498
Paish & Associates Ltd, Howard	12,106
Pal Industries	11,900
Paler Court Reporting, J S	15,709
Paler, J	21,225
Pallan Timber Products Ltd	10,432
Palmer Jarvis Advertising	583,567
Palmer, J	18,865
Palmer, J	22,292
Palmer, James	83,648
Palowna Orchards Ltd	25,000
Pam-Co-Dan Trucking Ltd	121,250
Pamap Graphics Ltd	1,060,442
Pan Pacific Conference Designers	76,122
Pan Pacific Vancouver Hotel	62,790
Pan West Video Marketing System Ltd	29,133
Pan-Pacific Systems Corp	69,889
Pandick Canada Ltd	19,103
Pannell Kerr Forster Inc	143,272
Pannell Kerr MacGillivray	19,394
Panorama Lawn & Garden Services	51,083
Panrucker, Mark	60,309
Panvideo Productions	47,225
Papyrus Printing Ltd	28,188
Par Four Trucking Inc	11,625
Para-Com Development (1979) Corp	15,654
Paragon Pictures	75,000
Parallel Construction	267,545
Paramount Air Ltd	84,987
Pareto International	17,124
Parfitt, C	23,414
Paridon Ventures Ltd	30,607
Parish, C	27,391
Parish, R	58,494
Park Ambulance Service Ltd	20,774
Park Avenue Contracting	12,203
Parke Davis Canada Inc	61,606
Parker Pile Driving Ltd, D L	95,372
Parker, G	21,375
Parkinson, E	59,170
Parklane Auto & R V Sales Ltd	16,062
Parks Maintenance Charges	12,690
Parks Research & Planning Inc	11,677
Parks West Enterprise	19,590
Parksville & District Chamber of Commerce	17,686
Parkway Service	10,493
Parnell, C	10,665
Parr Consulting, William	16,650
Parr, J	16,680
Parrott & Braid Insurance Agencies Ltd	41,445
Parson, G E	25,950
Parsons Moving & Storage Ltd	45,085
Participaction	12,094
Partners in Grime Services Ltd	27,787
Partridge & R Wheeler, L	21,450
Partridge Trucking Ltd, Ray	11,642
Paruk, M E	28,540
Pas Lumber Co Ltd, The	750,814
Pase Construction Ltd	33,312
Pasechnik & Son Ltd, S J	207,441
Pashco Blasting Ltd	301,022

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Pastiche Productions Ltd	26,676
Patchett Excavating Ltd	54,860
Patchett, J	20,776
Patenaude, G	65,508
Patenaude, W	10,000
Paterson & Associates, M Bruce	19,272
Paterson, R	29,320
Paterson, S B	42,042
Pathocon Consulting	199,002
Patten MacDonald & Crabtree	41,506
Patterson, J	18,500
Patterson, R H, Dr	23,908
Pattison Lease, Jim	33,308
Pattullo Moving & Storage Ltd	17,593
Paul Trucking (1986) Ltd, W & V	198,961
Pauls Bulldozing Ltd	42,590
Paulson, R	64,627
Pavlis Trucking, Rick	27,636
Pawlas Enterprises	12,706
Pay Less Gas Co (1972) Ltd	96,536
Payment of Taxes	268,416
Payments Into Courts	12,065
Payne, D	30,541
PBK Engineering Ltd	56,281
PBSC Computer Training Centres	29,380
PDC Technology Corp	171,228
Peace Country Autmotive Ltd	10,990
Peace Country Maintenance Ltd	12,236,690
Peace Moving & Storage Ltd	26,927
Peace River Block News Ltd	17,540
Peace River North School District 60	1,770,011
Peace River Regional Hospital District	904,661
Peace River South School District 59	1,527,238
Peace Wood Products	228,422
Peace, R	28,942
Peachland Transfer Ltd	26,497
Pearce & Co	28,840
Pearce Industries Ltd	20,037
Pearce, C	81,452
Pearce, D C	12,572
Pearlman & Lindholm	102,701
Pearson Excavating Ltd	110,237
Pearson Trucking, T	10,559
Peasland, T	15,800
Peat Marwick Consulting Group	189,767
Peat Marwick Ltd	267,434
Peat Marwick Stevenson & Kellogg	450,424
Peat Marwick Thorne	327,518
Pechet, K	17,298
Peck, E R	167,048
Pedersen Contracting, C R	10,438
Pederson Ventures Inc	28,786
Peebles Contracting, Bob	181,433
Peepre & Associates, J S	24,003
Peerless Printers Ltd	43,965
Peiskar, B	14,173
Pell Business Equipment Ltd	56,076
Pellow, K	29,884
Pelton Reforestation Ltd	2,857,752
Pelton, P	14,992
Pemberton Business Services	17,910
Pemberton Helicopter Services Ltd	216,147
Pemberton Valley Dyking District	76,645
Pender Communications	44,896
Pender Harbour Fire Protection District	39,566
Pender Holdings Ltd	28,392
Penfor Consulting Ltd	99,251
Pengelly & Associates	93,677
Peninsula & Bay Lands Ltd	11,194
Penner & Sons Construction Services	101,369
Penner Trucking, Ivan	13,229
Penner, A	21,929
Penner, C	37,186
Penners Construction Ltd	19,546
Pennington, J R	39,626
Penny Contracting Ltd	171,624
Penonzek, L	59,300
Penticton Gravel & Excavating Ltd	78,592
Penticton Herald	19,948
Penticton Regional Hospital	10,609
Penticton School District 15	1,188,240
Penticton Tireland Ltd	25,126
Pentland Steele Ltd	19,190
Pereboom, D	81,417
Peregrine Instruments & Monitoring Inc	124,433
Pereira, R	21,550
Performance Management Inc	17,633
Peric, S L D	15,756
Peripherals	12,650
Perkins Bros Logging Ltd	97,653
Perley Contracting, G L	11,508
Perrin Reefers Ltd	28,420
Pertelson, F	34,773
Petch Contracting Ltd, L & D	270,071
Peterbilt Trucks Pacific Inc	132,906
Peterborough Paper Converters Inc	27,257
Peters Bros Paving (1981) Ltd	10,782,893
Peters, C	35,815
Peters, J G	26,587
Peters, K	24,609
Peters, T A	14,966
Petersen Group, The	12,545
Peterson Contracting	433,886
Peterson, D G	20,474
Peterson, K	44,776
Petrie, M S	53,145
Petro-Canada Inc	2,107,817
Petro-Canada Products	94,294
Petro-Canada Service Centre	11,506
Pfizer Canada Inc	49,959
PGA Tour	95,600
Pharmacia Canada Inc	17,483
Pharmasave Vedder 128	17,476
Pharmascience Inc	73,213
Phelps Apartment Laundries Ltd	24,828
Phelps, W	16,375
Phero Tech Inc	335,269
Philips Electronics Ltd	62,111
Phillip, M	20,800
Phillips & Sons Contracting	20,583
Phillips Barratt Kaiser Engineering Ltd	254,569
Phillips Contracting, Russ	15,148
Phillips Excavating Ltd, Gordon	70,886
Phillips Hager & North Ltd	17,706
Phillips Trucking, Lawrence	28,881
Phillips Trucking, Ted	14,230
Phillips, A	17,634
Phillips, G F	10,325
Phillips, L	13,473
Phillips, R J	59,312
Philpot Forestry Services (1977) Ltd	12,239
Phils Contracting	213,148
Phoenix Ambulance Services	18,573
Phonic Ear Ltd	69,141
Phye Bulldozing Ltd, Dennis	15,231
Picea Forestry Service Ltd	12,936
Piche Trucking	29,712
Pickell Construction Ltd	1,013,982
Picker International Canada Inc	272,077
Pickering Construction Ltd, C	12,085
Pickering, L	50,825
Pickseed-Otto Pick & Sons Seed Ltd	15,932
Pickthorne Management Corp	33,899
Pidherny Contracting Ltd	12,036
Pier Mac Petroleum Installations Ltd	123,005
Pietila Contracting, Bill	14,235
Pilon, P	45,217
Pin Contracting Ltd, T J	218,467
Pine Lake Construction Ltd	23,822
Pine Tree Services	57,385
Pine View Contracting	98,104
Pineridge Holdings	24,660
Pineridge Paving Ltd	346,391
Pinnacle Contracting	136,254
Pinpoint Contracting Ltd	10,403
Pinsky, H	44,645
Pioneer Envelopes Ltd	302,963
Pioneer Garage Ltd	27,240
Pioneer Inn	11,072
Pip Enterprises Inc	32,519
Pipes Business Systems Ltd, J R	82,502
Pirttikoski, P	10,622
Pistell Contracting, Al	24,869
Pitch-In-Canada	70,000
Piteau Associates	23,060
Pitney Bowes	671,510
Pitt, K	41,651
Pittman Asphalt Co Ltd	340,142
Pixel Power Computer Graphics	19,264
Pixelart Computers	124,627
Pixelart Graphic Systems	18,636
Place Inns Ltd, The	13,847
Placer Ventures Internationale	113,644
Placsko's Rental	27,438
Plantasphere Projects Ltd	17,292
Platteel, F	12,411
Plazer Contracting Ltd	328,560
Pletz, D	18,526
Plimley Chrysler Dodge	53,757
Pluto Autobody Ltd	10,027
PMI (Data Maintenance) Ltd	19,122
PML Microbiologicals	31,205
Pocock, K L	20,190
Pogson, M	26,828
Point Four Systems Inc	28,905
Point Holmes Enterprises	26,171
Point Hope Shipyard Co Ltd	159,443
Points West Heritage Consulting Ltd	20,825
Poirier, M	40,233
Poje, T	15,080
Polar Forest Industries	438,159
Polar Sea Research Ltd	12,040
Polestar Explorations Inc	11,195
Polesystems Inc	295,519
Policynet Communications Ltd	56,015
Polier Contracting Ltd	117,512
Polier, J	47,048
Polk & Co Ltd, R L	17,288
Pollock Contracting	11,586
Polycrete Restorations Ltd	193,797
Polypak Distributors Ltd	14,539
Polytech Services	13,286
Pomeroy Engineering Ltd	28,477
Ponderosa Forestry Consulting	29,610
Ponderosa Forestry Services	32,846
Ponderosa Logging	17,535
Pool, P D	10,379
Poole, C	44,131
Pope & Talbot Ltd	613,909
Pope, D B	32,181
Poplar Lumber & Building Supplies Ltd	11,642
Porges, J	16,944
Port Coquitlam Building Supplies Ltd	11,958
Port Hardy Bulldozing Ltd	31,700
Port Hardy Insurance Services Ltd	27,462
Portables ODC Exhibit Systems Ltd, The	92,136
Porteous, L	55,044
Porter Construction Ltd	60,434
Porter Ramsay	76,143
Porter, J	29,109
Porter, M	20,250
Portico Insurance Services (B C) Ltd	18,973
Poschner Construction Ltd	19,152
Postage	15,142,370
Postill & Sons Ltd, R E	102,088
Potlatch Arts Ltd	29,321
Potters Sawmill	53,075
Pounder Emulsions Ltd	1,549,482
Powell Air Ltd	12,153
Powell River Chamber of Commerce	14,460
Powell River Regional Hospital District	183,700
Powell River School District 47	1,737,193
Powell, J	11,438
Power & Associates, R C	38,353
Power, D	12,382
Power-West Industries Ltd	22,582
Powertech Labs Inc	18,520
Pownall, L	33,438
PR Plus	53,542
Practical Employment Training Society	10,200
Practical Tree Improvement Research Services Ltd	253,906
Praetorian Security Inc	119,951
Prairie Hydraulic Equipment Ltd	89,618
Pratt & Whitney Canada Inc	689,410
Praxis	59,273
Pre-Cam Rentals Ltd	16,020
Precise Color Processors Ltd	27,303
Precision Civil Installations Ltd	797,193
Precision Consulting Ltd	74,360
Precision Industrial Contractors Corp	1,755,075
Precision Micrographic Services Ltd	22,685
Premier Air Ltd	12,731
Premier Envelope (B C) Ltd	76,806
Premier Propane Inc	63,321
Premiere Verbatim Reporting Ltd	12,813
Prentice-Hall Canada Inc	809,150
Pressed Metal Products Ltd	42,787
Preston Contracting Ltd, P	113,871
Prettys Timber Co Ltd	36,625
Prevost Contracting Ltd	39,793
Price & C Mumford, S	48,817
Price & Markle Equipment Ltd	30,263
Price Construction Ltd, J W	110,380
Price Daxion	507,669
Price Excavating	12,587
Price Waterhouse	286,782
Price Waterhouse Ltd	22,645
Price Waterhouse Management Consultants	282,356
Price, J	20,431
Prices Lock & Safe Ltd	20,214
Pricil (Sarnia) Ltd	47,215
Prime Computer of Canada Ltd	151,172
Prime Personnel	220,927
Primeau, R	10,625

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Prince George Activator Society	54,836
Prince George Motors Ltd	117,487
Prince George Pilot Car & Traffic Control Services	105,189
Prince George Regional Hospital	27,401
Prince George School District 57	3,088,537
Prince George Security Patrol Ltd	11,978
Prince George Wood Preserving Ltd	155,244
Prince George Yamaha	44,437
Prince Rupert Daily News	20,418
Prince Rupert Properties Investment Ltd	18,577
Prince Rupert Scale Ltd	10,452
Prince Rupert School District 52	59,007
Princeton Light & Power Co Ltd	10,686
Princeton Redi Mix Ltd	61,405
Princeton School District 17	501,427
Princeton Wood Preservers Ltd	10,490
Principal Trust	22,193,700
Pringle, K, Dr	21,045
Prins Greenhouses Ltd	421,540
Printcraft of BC Ltd	42,308
Priority Strategies	31,709
Prismold Consulting	15,006
Pro-Lab Inc	13,143
Pro-Tec-Tion Garments	24,147
Pro-Tech Forest Resources Ltd	273,001
Probek; G	12,868
Procyshyn, A J	17,655
Producers Workshop	14,116
Production Line	15,276
Productivity Unleashed	19,920
Professional Components Ltd	12,514
Professional Computer Centre	27,654
Progressive Group, The	117,215
Progressive Printers Inc	16,502
Progressive Ventures Ltd	306,910
Project Management Services	27,319
Project Medical Services Ltd	38,440
Pronk, M B	31,408
Property Purchase Tax	102,152
Proppe, H	35,245
Prospect Equipment (1983)	77,489
Protect-Orr Alarm Services Ltd	61,088
Proulx, G C	36,489
Provan Computer Services	22,159
Province of B C Public Trustee	213,614
Province of Saskatchewan	24,005
Province, The	30,967
Province-Wide Communications Ltd	38,516
Provincial Election Expenses	1,875,903
Provincial Emergency Program Travel	321,994
Provincial Treasurer of Alberta	216,735
Prowse, D C	84,070
Prudens Enterprises Ltd	96,705
Prudential-Bache	20,886
Pruner, D	19,225
Pryke Lambert Leathley & Russell	35,789
Ptarmigan Gravel Ltd	506,514
Ptarmigan Holdings	13,224
PTI Porcelain Technologies Inc	33,281
Public Affairs International Ltd	12,008
Public Legal Education Society	69,231
Public Service Long Term Disability Fund	11,554,807
Public Service Superannuation Fund	84,704,859
Public Strategies Inc	36,247
Pukacz, G	106,744
Purcha & Son Ltd, Murray	106,214
Purchases From Inmate Work Programs	229,829
Purden Ski Village	11,950
Purdy, C C	11,269
Purdy, S	12,357
Purmal Contracting, Norm	59,972
Purolator Courier Ltd	361,770
Purple Thumb Construction	13,381
PWP Pacific Wrap N Pack	18,216
Pychel, W	22,512
Pye & Sons Excavating Ltd	71,480
Pylatiuk, C	36,250
Pyper, S	190,333
Pysden, R	13,465
Q C Data	19,082
Q L Systems Ltd	15,067
Q S Systemsmiths Corp	38,364
Q S Systemsmiths Management Associates Ltd	127,592
QED Public Consultation Ltd	10,906
QMS Computer Products Ltd	84,267
Quadra Construction Co Ltd	1,399,491
Quadra Transport Ltd	12,255
Quadra Travel (1976)	74,184
Quadra-Matix Solutions Corp	610,121
Qualichem Industrial Products Ltd	11,602

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Qualicum Moving & Storage	15,188
Qualicum School District 69	4,687,705
Quality Drafting Services	113,143
Quality Silviculture	23,550
Quantz, E	99,898
Quartech Systems Ltd	1,500,716
Quasar Communications Ltd	13,902
Quay Words Ltd	31,983
Que Que Vee Enterprises Ltd	18,996
Queale Electronics Ltd	47,003
Queen Charlotte School District 50	486,781
Queens University	20,677
Queensway Auto Body Ltd	33,711
Quesnel Grading Ltd	41,216
Quesnel Hiab Service Ltd	202,236
Quesnel School District 28	4,019,521
Quest Contracting Ltd	409,627
Questor Systems	19,982
Quick Beam Ltd	367,655
Quickscribe Services Ltd	31,735
Quietwood Logging Ltd	118,217
Quigley Contracting, Brad	11,937
Quilchena Cattle Co Ltd	10,683
Quill Services	21,695
Quin, B	12,024
Quinsam Excavating Ltd	64,361
Quiring, G	11,649
Quoin Development Ltd	71,334
Quorum Computer Corp	23,565
R & A Silviculture	227,315
R & B Enterprises	35,904
R & E Paving (1975) Ltd	664,412
R & J Contracting	34,697
R & M Contracting Ltd	102,074
R & O Contracting Ltd	11,204
R & R Bulldozing	108,684
R & S Holdings	241,430
R & T Autobody	27,881
R B C Dominion Securities	10,100
R C J Island Programming	51,945
R D Construction Surveys	20,776
R F Bakery Equipment Systems	28,875
R J A Forestry Ltd	226,905
R J Agricultural Contractors Ltd	335,672
R J R-MacDonald Inc	81,071
R K Silviculture Ltd	22,968
R L C Enterprize Ltd	37,285
R L M Silvics	23,427
R M G Consultants Inc	14,975
R M Microdat Services	53,004
R M P Enterprises Ltd	31,267
R P Educational Consulting	44,454
R S F Energy Ltd	110,236
R S Technical Instruments Ltd	24,319
R T R Enterprises Ltd	51,945
R W Blacktop Ltd	2,254,615
Radian Corp	18,270
Radio Shack	65,036
Railway Appliance Research Ltd	30,866
Rainbow Flagging Services	28,929
Rainbow Resources Ltd	364,934
Raincoast Sea Farms	16,916
Ralph's Radio Ltd	449,409
Ralph, P	11,900
Ralstan Enterprises Ltd	12,083
Ram Thinning Ltd	520,618
Ramada Renaissance Hotel	14,681
Ramark Software Ltd	70,291
Rams Custom Furniture & Millworking Inc	348,423
Ramsay Nose	116,871
Ramsay Thompson Lampman	53,525
Ramsay Thompson Lampman in Trust	39,882
Ramsay, Oliver	91,844
Ramsey Associates	19,000
Ramsoft Systems Ltd	71,497
Ranch Drive-In Ltd	41,908
Randys Excavating	30,110
Range Air	18,550
Ranger Satellite Systems	16,342
Ransford, P, Dr	11,324
Rapid-Span Structures Ltd	915,643
Rasmussen Bindery Ltd	34,384
Rasmussen, B	52,472
Raster Devices Direct Inc	15,642
Rathwell, J	43,841
Raven & Kaine	110,605
Raven Reforestation	38,904
Ray, A	55,877
Raybern Erectors Ltd	50,012
Raylin Contracting	107,426
Raymoe Contracting	14,452
Raymond Rebuilts	316,389

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Raymond, J	13,535
Rayner & Bracht Ltd	23,854
RDB Systems Consulting Ltd	46,900
RDF Management Ltd	14,094
Ready, V	29,224
Receiver General For Canada	203,838
Reclaimed Estate Funds	163,677
Recochem (B C) Inc	11,064
Recreation Parks Management	35,956
Rectec Industries Inc	130,135
Red Carpet Coffee Services	16,380
Red Mountain Contracting Ltd	143,056
Red River Cooking Corp	36,179
Red Rock Enterprises Ltd	61,852
Redden Net Co Ltd	25,962
Reed Contracting Ltd	31,874
Reed Stenhouse Ltd	15,570
Reed, G	21,720
Reeve Consultants Ltd, Judith	16,652
Regal Express Services Inc	27,594
Regan & Associates Ltd, D G	20,983
Regency Chrysler 330542 B C Ltd	17,778
Regional Consulting Ltd	13,160
Regional Data Corp	12,750
Regional District of Alberni-Clayoquot	708,053
Regional District of Bulkley-Nechako	725,021
Regional District of Cariboo	3,687,763
Regional District of Central Coast	125,913
Regional District of Central Kootenay	3,413,290
Regional District of Central Okanagan	4,879,055
Regional District of Columbia-Shuswap	2,807,525
Regional District of Comox-Strathcona	2,423,964
Regional District of Cowichan Valley	3,052,060
Regional District of Dewdney-Alouette	338,854
Regional District of East Kootenay	2,021,116
Regional District of Fort Nelson-Liard	2,455,240
Regional District of Fraser-Cheam	1,860,835
Regional District of Fraser-Fort George	2,212,580
Regional District of Greater Vancouver	482,945
Regional District of Kitimat-Stikine	1,187,165
Regional District of Kootenay-Boundary	2,511,436
Regional District of Mount Waddington	919,353
Regional District of Nanaimo	2,749,785
Regional District of North Okanagan	1,786,330
Regional District of Okanagan-Similkameen	1,872,357
Regional District of Peace River	2,751,230
Regional District of Powell River	405,395
Regional District of Skeena-Queen Charlotte	285,754
Regional District of Squamish-Lillooet	316,437
Regional District of Sunshine Coast	2,531,194
Regional District of Thompson-Nicola	3,191,638
Reicherts Sales & Service Ltd	11,592
Reid Collins & Associates	98,128
Reid Collins & Associates Ltd	435,844
Reid Collins Nurseries Ltd	1,003,120
Reid Crowther & Partners Ltd	1,698,561
Reid Hedlund Logging	38,463
Reid, B	26,164
Reid, R	17,772
Reierson, E	38,149
Reimer Contracting	26,687
Reimer Insurance Agencies Ltd	11,069
Reiner, H	29,963
Reinforced Earth Co Ltd	2,391,722
Reise, M	18,031
Rekal Enterprises	10,806
Rella Docking Mamen & Co	11,833
Remco Office Systems Ltd	592,431
Remington Environmental Consulting, D	19,700
Remington, D	39,795
Remote Contracting	30,729
Rempel Sales Ltd	30,746
Remple Enterprises Ltd, Art	45,283
Remple, A	49,942
Renard, E	32,136
Rendell, B	60,338
Rendle, I	77,260
Rennie, S	13,849
Rentway Canada Ltd	17,475
Renville, M	22,883
Reportex Agencies Ltd	17,578
Rescan Environmental Services Ltd	126,681
Resource Communications	24,975
Resource Information Systems Inc	22,500
Resteasy Sleep Products	13,992
Reum Contracting Ltd	73,084
Reuters Canada Ltd	43,117
Revelstoke Equipment Rentals Ltd	16,388
Revelstoke Home Centre	44,311
Revelstoke School District 19	260,211

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Reynolds Associates	16,660
Reynolds Excavating	20,334
Reynolds Ltd, J C	255,836
Reynolds, G	20,834
Reynolds, P J	37,003
Reynolds, T	14,620
Rhone-Poulenc Pharma Inc	209,598
Richards Buell Sutton	22,539
Richards, A	25,426
Richards, I	16,964
Richards, V	25,105
Richards-Wilcox Door Systems (Vancouver) Ltd	15,037
Richardson Contracting, Larry	18,779
Richardson Design Consultants	35,815
Richardson Seed Co Ltd	125,927
Richardson, J	32,266
Richardson, R	10,191
Richardsons Reporting Ltd	30,958
Richmond Inn	83,525
Richmond Plywood Corp Ltd	87,860
Richmond School District 38	71,672
Ricker, K	12,052
Ricketts-Sewell Electric Ltd	62,768
Rickeys Grading	49,103
Rico Equipment (1983) Ltd	61,459
Ricoh Corp (Canada) Ltd	910,369
Rieder Management	11,175
Riffel, L	19,900
Right of Way Compensation	46,332,587
Right Weigh Scales Ltd	23,830
Rightwood Logging	24,172
Riley & White	11,660
Riley, C	28,386
Rimrock Logging Co Ltd	18,798
Ring Contracting Ltd	18,789
Rintoul, P	11,838
Rippon, T	46,604
Ritchie, H	16,077
Rite Way Fencing Co	117,192
Riteway Distributors Inc	34,444
Ritmiller, C	39,592
Ritter Enterprises Ltd	70,582
Ritter, R N	29,583
Rivard & Associates Ltd, L E	27,200
River Industries (Terrace) Ltd	10,645
River Industries (Wms Lk) Ltd	37,293
River Industries Ltd	12,329
Rivers & Associates Consultants	83,702
Riverside Forest Products Ltd	410,471
Riverside Helicopters Ltd	362,279
Riverview Hospital	266,038
Rivtow Equipment Ltd	17,250
Rivtow Straits Ltd	27,724
RJM Systems Ltd	91,080
RMB Earth Science Consultants Ltd	19,000
Roads West Contracting Ltd	338,220
Rob-Ees Trucking & Equipment Ltd	19,773
Robbins Parking Service Ltd	11,102
Robbins Water Wells Drilling & Pump Services	24,221
Roberts & Associates Inc, J	34,523
Roberts in Trust, K	270,934
Roberts, A M	89,663
Roberts, D	11,213
Roberts, G	40,118
Roberts, G C	71,831
Robertson Construction Co Ltd, W E	442,452
Robertson Peck & Thompson	86,188
Robertson Rozenhart Inc	290,988
Robertson, D	23,447
Robertson, E O	25,697
Robertson, F	64,044
Robertson, I B	17,409
Robertson, L	34,893
Robertson, L	25,526
Robertson, P	26,770
Robertson, R	37,541
Robertson, T L	30,021
Robidoux Excavating, Rosiare	50,134
Robin Enterprises	13,835
Robin, J	30,000
Robins Canada Inc, A H	15,492
Robins Contracting, Maurice	33,948
Robinson Consulting & Associates Ltd	24,174
Robinson, G	20,605
Robinson, G	39,645
Robinson, H M	61,471
Robinson, J	18,630
Robinson, L R	14,080
Robinson, T	10,070
Robo Transport Ltd	27,952

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Robson & D Robson, J	24,047
Robson Square Conference Centre	16,517
Roche Contracting, K	41,680
Roche Stationers & Office Equipment Ltd	48,301
Rocket Redi-Mix	22,289
Rockwell International	21,219
Rockwest Construction Ltd	12,720
Rocky Fahr Construction	12,956
Rocky Forest Management Ltd	775,934
Rocky Mountain Construction Ltd	103,365
Rocky Mountain Transport Ltd	12,851
Rodriguez, V	21,890
Roedway Contracting Ltd	133,040
Rogers Cable Tv	39,347
Rogers Cantel Inc	17,082
Rogers Trucking & Excavating, Rod	17,884
Rogers, J	10,250
Rohde & Schwarz Canada Inc	39,962
Rohrmoser, H	83,162
Rolex Plastics & Screen Printing Ltd Ltd	776,928
Rolfe, B	24,347
Rollins Machinery Ltd	176,553
Romac Auto Services Ltd	17,986
Romano, R R	36,630
Romar Contracting	182,189
Romark Systems Inc	70,537
Ronalds Printing	962,725
Rooks Trucking, Cliff	45,696
Root Enterprises Ltd, J	72,239
Roots Reforestation Ltd	2,523,641
Rorison Enterprises Ltd	2,906,402
Rosewood Consulting Services	16,419
Rosman Bros Service Centre	10,453
Ross & Associates, L A	10,612
Ross & Sons Trucking Ltd, Brian	77,934
Ross & Terrys Equipment	14,294
Ross Ltd, Joe	14,250
Ross, A	10,975
Ross, D	38,268
Ross, L	63,824
Ross, R A	57,433
Rossbacher Laboratory Ltd	14,991
Rossley, J L	34,418
Rotair Industries Ltd	26,606
Rotary Business Forms Ltd	190,333
Rothel Excavating & Trucking Ltd	10,333
Rothkop Contracting Ltd	503,642
Rothmans Benson & Hedges Inc	49,946
Rotvold Trucking Ltd, H & E	82,578
Rough Country Marine Ltd	16,284
Rougier Inc	18,101
Rouse, B	13,300
Roussel Bio Corp	15,870
Roussel Canada Inc	15,663
Rowat Enterprises Ltd	36,010
Rowbotham, P	23,853
Rowed, J	19,383
Rowley, F	99,414
Rowntree Advertising Ltd	238,358
Roy, W	20,850
Royal Bank of Canada	59,784
Royal City Office Furniture Inc	11,608
Royal Columbian Hospital	41,670
Royal Inland Hospital	18,795
Royal Oak Systems	40,800
Royal Towers Hotel	18,516
Royal Trust Co	282,500
Roylease Ltd	98,357
Royston Improvement District	14,313
Rozen, D	32,340
Rubin, D	12,106
Rubin, W	12,258
Ruby Food Services Ltd	49,622
Rudy, J	23,120
Ruecker, L	21,250
Ruff Holdings	404,595
Ruffs Greenhouses	18,263
Rugg, D A	19,647
Ruggles, K	17,050
Rumley Grading Ltd, R H	33,734
Run Rite Automotive Ltd	31,256
Runka Land Sense Ltd, G G	19,055
Running Graphics Ltd	100,028
Runtz & Associates, E P	16,123
Rupert Trucking	27,344
Rural Forestry International Ltd	44,627
Rusk, D	13,361
Russell & Dumoulin	2,045,838
Russell & Dumoulin in Trust	440,000
Russell Canada Ltd, Frank	142,792
Russell Food Equipment Ltd	80,455
Russell Transfer Ltd	53,001

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Russell, D	15,456
Russell, P	16,470
Russo Reforestation	104,652
Rustad Bros & Co Ltd	1,956,369
Rustad, T	39,947
Rusty's Equipment & General Hauling Ltd	74,518
Rutherford, R	12,257
Rutledge Excavating	12,324
Ruttan, R G	16,071
Ryan & Associates	19,000
Ryan, P	17,303
Ryane Consulting Inc	99,283
Rykes, T	10,605
Ryneveld, D	76,000
S & E Contracting	18,750
S & F Recreation North	25,151
S & L Contracting	19,769
S & L Silviculture & Ecology	86,568
S & P Agencies (1980) Ltd	26,010
S & S Helicopter Dispatching Ltd	29,186
S A S Institute Inc	22,521
S B R Consulting Ltd	109,282
S B S Forestry Inc	88,001
S C S Engineers	282,349
S F Services	53,257
S H M Marine International Inc	144,224
S K Sanitary Specialties Manufacturing Ltd	26,961
S L S Ventures	25,798
S M S Steel Fabricating Ltd	68,000
S P Security Plus & Investigations Ltd	17,442
S R I International	10,860
S R L Sociometrics Resources Ltd	38,763
S R X Regional Program	24,473
S V Enterprises	30,700
Saanich Peninsula Chamber of Commerce	13,147
Saanich School District 63	681,682
Sabre Transport Ltd	28,486
Safe-Pak Supply Canada Inc	29,683
Safety Joe Ventures Ltd	61,763
Safety Supply Canada Ltd	410,334
Sage Consultants	66,659
Sager Enterprises Ltd	36,432
Salasan Associates Inc	110,337
Salient Systems Ltd	884,900
Salle Contracting Ltd, Richard	10,302
Salli Blasting, Matt	50,208
Salmon Arm Motors Ltd	14,381
Salmon Arm Observer	10,355
Salmon Arm Paving (1977) Ltd	1,139,790
Salmon Arm Ready-Mix Ltd	30,257
Salmons Transfer Ltd	40,874
Salt Spring Insurance Agencies (1972) Ltd	20,460
Saltspring Island Fire Protection District	188,299
Saltspring Planters	10,446
Salvador & Son Ltd, Louis	134,569
Salvation Army, The	17,012
Salzman, L	34,738
Samain Trucking Ltd, Lorne	12,177
Sams Custom Grading	24,665
San-Berry Contracting Ltd	1,059,749
Sanbar Contracting Ltd	173,836
Sancella Inc	170,033
Sanders & Co Contracting Ltd	287,504
Sanders Ltd, H	50,054
Sanders Poultry Farms Ltd	11,432
Sandford Consulting	47,955
Sandman Hotels & Inns	20,816
Sandoz Canada Inc	61,069
Sandoz Nutrition Corp	11,940
Sands Funeral Chapels Ltd	13,131
Sandspit Heli-Jet	16,771
Sandwell Inc	1,339,813
Sanesh, L	36,382
Sanford Evans Communications Ltd	37,055
Sangha, S	29,504
Sansom & Sons Trucking Ltd, R	10,550
Sansom, F	47,155
Sansom, R	21,524
Saran, E A	43,012
Saranovich Transport Ltd, A	20,299
Sarbs Contracting Ltd	17,074
Sargent Bay Marina Corp	782,959
SAS Institute (Canada) Inc	12,154
Saskatchewan Research Council, The	70,591
Saskatchewan Social Services	22,404
Sasquatch Reforestation	81,503
Satchs Amusements Ltd	12,022
Saturn Communications	19,296
Saunders Contracting, Herb	11,279
Saunders Fabris & Murphy in Trust	23,000
Saunders Sales & Service Ltd	14,420
Saunders, H	27,284

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Saunders, M E	60,279
Saunier Paving	18,100
Savage & Johnston Construction Ltd	255,315
Save Business Machines Inc	75,214
Savin Canada Inc	318,987
Savona Waterworks District	62,256
Sawchuk, J G P	65,702
Sayer, D	10,764
Sayers, H	14,220
Sayson, W L	16,149
Scada Systems	24,974
Scali & Durante Furniture Mfg Ltd	143,168
Scali McCabe Sloves	14,894
Scambler, C	12,096
Scancad Services Ltd	29,395
Scanland's Vacuum Tankers	10,769
Scepter Enterprises	13,589
Scepter Manufacturing Co Ltd	34,232
Schaad, A	21,849
Schaufele, J	30,488
Scheck, J	26,838
Schellenberg, C	29,637
Schering Canada Inc	31,163
Schevine & Co, Douglas W	179,901
Schier Co Ltd, W A	37,800
Schiffer Trucking	40,760
Schinbein, J, Dr	15,481
Schlosser, J W	53,245
Schlotter, G	64,000
Schmid Canada Ltd, J	52,710
Schmidt Contracting, W C	59,618
Schmidt, F	27,025
Schmidt, L	11,653
Schmidt, R	35,499
Schneider Trucking Ltd, Al	12,999
Schochter, J	25,117
Schofield, D	13,416
Scholz, M	43,641
Schreiber, D	21,558
Schreiner, P	29,533
Schreyer Logging, Roy	10,553
Schrier, D	14,640
Schuetze, R	131,210
Schufting, J	10,000
Schuh, D	21,448
Schultes, T	38,962
Schultz & Associates, Ann	58,181
Schultz & Co Ltd, C D	41,139
Schultz Pontiac Buick Ltd	980,278
Schulz, E	14,998
Schulze & Associates	12,010
Schumaker, G	18,416
Schwager, P	31,939
Schwartz Computer Consulting	68,400
Schwegler Construction Ltd, H	11,008
Schwemler, J	21,000
Scicore Inc	156,491
Scientists in the Schools	25,343
Scobie Trucking, G	27,370
Scoones Bulldozing Ltd	14,296
Scope Exploration Services Ltd	79,034
Scope Research Ltd	11,840
Score Construction Ltd	27,487
Scot Office Supplies Ltd	10,392
Scotpac P & D International Removals	13,209
Scott Enterprises	22,031
Scott Lynn Contracting	143,941
Scott Personnel Ltd	140,202
Scott Plastics Ltd	31,716
Scott, B	18,150
Scott, S	34,813
Scu Insurance Agencies Ltd	35,846
Scythes Inc	71,595
SDS Drilling Ltd	173,590
Sea To Sky Cellular Ltd	25,659
Sea-West Engines Ltd	11,523
Seaberly, F	11,580
Seabreeze Ventures	77,900
Seabrook & Bobolo Ltd	225,732
Seacology	13,836
Seaconsult Marine Research Ltd	37,092
Seacrest Sales Ltd	77,333
Seagram, N P	33,600
Seaker, J	49,489
Seal, L	19,846
Sealcoat Surfacing Ltd	892,824
Sealum Industries Ltd	34,887
Seamar Industries Ltd	51,824
Sear Search & Rescue Equipment Ltd	33,694
Searle & Associates	15,740
Searle Pharmaceuticals	10,195
Sears Canada Inc	73,632

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Seaton Contracting, Rob	102,236
Sebellin, P F	33,925
Sechelt Creek Contracting Ltd	18,318
Sechelt Fire Protection District	210,471
Second Growth Consulting	27,058
Sector Computers Ltd	15,172
Securiguard Services Ltd	86,595
Secwepemc Cultural Education Society	170,371
Sedgwick Logging Ltd	49,236
See-Moore Printing & Stationery	42,524
Sehmi, H	35,431
Seigniory Chemical Products Ltd	33,417
Seimens Hearing Instruments Ltd	19,797
Seinen Printing	245,807
Sekani Logging Co Ltd	18,793
Selbie MacDonald, L	20,173
Select Contracting Ltd	36,437
Select Express	29,900
Self-Reliance Associates	44,280
Selkirk College	218,203
Selkirk College Forestry	18,730
Selkirk Remote Sensing Ltd	38,748
Selkirk Traffic Control	42,565
Sellers, A, Dr	21,532
Selmac Holdings Ltd	25,874
Selman Creek Contracting Ltd	43,341
Seltech Consulting	155,689
Semrau Inc, S R, Dr	45,307
Seneca Enterprises Ltd	644,454
Senniw, D	35,145
Sentes Chevrolet Oldsmobile Cadillac Ltd	696,395
Sentes Leasing	368,609
Sentinel Forestry Services Ltd	10,292
Sentinel International Marketing & Financial Services	49,970
Septer, D	34,871
Sequoia Systems Ltd	24,970
Serac Reforestation Ltd	99,791
Seraphim Protection Services	14,430
Serials Management Systems Canada Ltd	181,122
Servcom	11,769
Serviss, R	59,029
Serwa Bulldozing Co Ltd	62,968
Seton Motors Ltd	20,276
Seven Seas Travel Ltd	242,663
Severance Settlements	1,630,271
Seward, R	10,444
Sexsmith Trucking, Dan	48,852
Seymour Air Ltd	266,027
Shabeck Enterprises	22,842
Shaben International Ltd	59,850
Shadow Lines	24,649
Shaffer & Associates Ltd, Marvin	45,299
Shaflik Engineering Ltd, R P	181,769
Shafton Inc	11,417
Shamrock Drilling	92,515
Shamrock Silviculture Services	79,339
Shandler, A	14,906
Shannon Silviculture Services	173,553
Shannon, G	46,982
Sharman Pipeline Consulting Ltd	44,796
Sharp & Son Ltd, Harry	23,399
Sharp Associates Ltd, I P	58,420
Sharp Wings Ltd	45,374
Sharp's Audio-Visual Ltd	159,960
Sharpe & Ekman	12,455
Shasko, M	10,594
Shatex Mfg Corp	50,146
Shaw & Son Contracting, W G	105,946
Shaw Ltd, J H	35,872
Shaw, B A	33,888
Shaw, J R	16,838
Shawara Holdings Ltd	16,747
Shawnica Logging	19,250
Shawnigan Lake Improvement District	126,043
Shaws Sales & Service Ltd	15,475
Shearer, C	60,447
Shears Printing Ltd	31,247
Shearwater Mapping Ltd	140,083
Shearwater Towing Ventures	37,411
Sheils, C J	35,000
Sheldon-Giles, L J	41,765
Shell Canada Ltd	1,179,642
Shell Canada Products Ltd	2,025,668
Shelley & Associates Inc, Melvin J	12,224
Shelter Bay Construction	11,155
Shelter Industries Inc	10,326
Shepard Computer Systems Inc	417,314
Sheppard & Associates	18,350
Sheppard Interiors Ltd	67,180
Sheran, F	44,755
Sheraton Business Forms Ltd	29,007

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Sheraton Inn Burnaby	21,147
Sheraton-Landmark	27,486
Sheret Ltd, Andrew	21,526
Sheridan Lake Contracting	37,598
Sheriffs' Fees	19,382
Sherine Industries Ltd	14,190
Sherk, R	58,395
Sherman Agencies Ltd, J	17,851
Sherwin Transfer Ltd	21,257
Sherwood Medical Industries Canada Inc	30,495
Shewchuk, M	16,454
Shier, D R	31,431
Shiozaki, R	12,690
Ship Environmental Consultants Ltd	27,392
Shirrel Contracting Corp	48,436
SHL Systemhouse Inc	67,180
Shoesmith, R	13,299
Shojania, N G, Dr	17,490
Sholinder & MacKay Sand & Gravel Ltd	87,780
Shopas Excavating Ltd	22,192
Shopost Iron Works Ltd	67,305
Shoppers Drug Mart 293	26,125
Shoreline Transport Ltd	44,176
Shortreed Software Ltd	69,701
Shortreed Trucking, Glenn	53,008
Shortt, R N	11,970
Shoulder Rite Services Ltd	205,460
Shrum Liddle & Hebenton	10,285
Shulap Enterprises	10,022
Shultz & Co Ltd, C D	12,200
Shumka, P	10,333
Shuswap Flight Centre Ltd	69,304
Shuswap Lake Management Ltd	18,959
Shuswap River Fire Protection District	38,300
Shuswap School District 89	5,664,654
Sibley, W, Dr	29,693
Sicamous Insurance Agency	14,209
Sicamous Waterworks District	115,586
Siddaway & Associates	92,508
Siddons & Sons, Roy	38,666
Side Hill Enterprises	35,857
Sidhu, S	12,392
Sidney Freight Ltd	33,728
Sids Construction Ltd	139,242
Sidus Systems Inc	239,371
Siemens Hearing Instruments Ltd	199,970
Sierra Club of Western Canada	17,959
Sierra Systems Consultants Inc	2,005,088
Sigalet Bros (Auto) Ltd	41,282
Sight & Sound	26,489
Sigma Engineering Ltd	33,988
Signal Electric Ltd	419,839
Sigurdson, J	29,457
Sihlis Logging, John A	10,172
Sikanni Building Supplies Ltd	11,341
Silhouette Sales & Service	13,350
Silk Questo Design Inc	49,295
Siltech Forestry Ltd	53,360
Silva Services Ltd	131,718
Silvan, V	19,912
Silvarado Silviculture Ltd	336,221
Silvaram Holdings Ltd	437,954
Silvastream Consulting Ltd	39,375
Silvatech Consulting Ltd	405,064
Silvatil Services Ltd	47,300
Silver Creek Contracting Ltd	24,105
Silver Helicopters Ltd	77,632
Silvertip Aviation Ltd	58,825
Silvertip Contracting Ltd	47,779
Silvertip Tire Service Ltd	82,249
Silverton Transport Ltd	92,738
Silvertsen & Associates Ltd, P G	74,645
Silvicon Services Inc	123,922
Silviculture Institute of BC	89,830
Silvifor Resource Consultants Ltd	96,368
Silzer, N	30,283
Simard Trucking Ltd	17,157
Simard, S	38,573
Simard, S	40,668
Similkameen Agencies Ltd	10,536
Similkameen Crushing Ltd	43,485
Similkameen Emergency Services	23,100
Simmons, D	10,000
Simon Fraser Inn	11,265
Simon Fraser University	740,844
Simonar Consulting, Ken	27,816
Sims & Sons Ltd, A L	1,283,226
Sims Associates	16,310
Sims, R	56,774
Simson-Maxwell	301,818
Sinclabs Inc	79,358
Sinclair Dental Co Ltd	13,762

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Sinclair Radio Laboratories Ltd	288,610
Sinclair, D	134,734
Sinclair, J	49,392
Sinclair, W J	15,249
Sindia, R	10,161
Sindin, B	18,655
Singapore Overseas Office	494,786
Singer Chetwynd Sewing	14,348
Singleton Associated Engineering Ltd	46,889
Singleton Urquhart	10,029
Singletree Ventures Ltd	100,012
Sitka Enterprises	40,226
Sitkana Timber Ltd	20,507
Siwash Silviculture	12,800
Six Mile Lake Logging Ltd	161,355
Skagit Construction Ltd	14,516
Skeena Broadcasters Ltd	15,760
Skeena Cellulose Inc	2,626,750
Skeena Concrete Products	21,313
Skeena Forestry Consultants	16,630
Skeena Office Services	68,943
Skeena Project Services Ltd	89,340
Skeena Sawmills	309,691
Skeena-Queen Charlotte Regional Hospital District	36,289
Skidegate Inlet Construction Ltd	28,526
Skinner & Son Ltd, Thomas	23,677
Skolrood, R W	50,618
Skookum Reforestation Co-Operative Association	22,929
Skupinski, A	10,739
Skwarok, M	56,508
Skyline Forestry Consultants Ltd	38,482
Skyword Marketing Ltd	20,800
Slade in Trust, H	3,854,993
Slaton Enterprises Ltd	56,730
Slegg Lumber Ltd	34,549
Slinn Engineering Services Inc, M	33,599
Sloan, C	43,349
Slocan Forest Products Ltd	3,083,297
Slocan Forest Products Ltd/Tolko Industries Ltd/Weldwood of Canada Ltd/ West Fraser Mills Ltd	34,330
Slope Indicator (Canada) Ltd	26,641
Sluggett & Brown Joinery Ltd	16,088
Small Consulting, C	10,303
Small Pine Holdings	171,508
Smallwood, J	35,441
Smart, W R	11,598
Smed Manufacturing Inc	34,121
Smith & Associates Forestry, Shephen Consultants Inc	81,952
Smith & Associates Ltd, Stephen H	139,534
Smith & Nephew Inc	54,025
Smith Bros & Wilson (BC) Ltd	93,291
Smith Bros & Wilson Ltd	402,680
Smith Chevrolet Oldsmobile	577,180
Smith Contracting Ltd, E & D	272,378
Smith Contracting Ltd, R	92,573
Smith Engineering Ltd, D G	513,721
Smith Excavating, Alick	25,560
Smith Kline & French Canada Ltd	13,368
Smith Ltd, J W	67,148
Smith Paper Ltd	198,185
Smith Systems Writer Services Ltd, Barry	15,200
Smith Trucking Ltd, Stu	52,746
Smith Trucking, C A	33,862
Smith Trucking, K	27,907
Smith Younger & Associates Ltd	34,927
Smith, D	82,928
Smith, D E	10,875
Smith, D W	24,638
Smith, G	16,579
Smith, J	46,018
Smith, J H, Dr	29,857
Smith, J W	19,017
Smith, L	13,375
Smith, P L	31,346
Smithers Super Service Ltd	16,709
Snappy Service Cartage Ltd	11,404
Snarpen Contracting Ltd	104,840
SNG Consulting Services	38,682
Snook, D	72,737
Snyder, L	56,835
Social Assistance	1,856,096
Social Housing Acquistion Costs	26,967,956
Societe De Conservation De Loutaouais	94,000
Sofor Consultants Ltd	31,030
Solia Codeworks Inc	33,733
Softac Systems Ltd	22,283
Software Business Applications Inc	36,699
Softwrite Services Inc	22,703
Soga, D	39,145
Soilcon Laboratories Ltd	60,941
Sokol, D	56,531
Solcorp Investments Inc	23,647
Soles Associates Inc, M M	35,250
Solid Rock Steel Fabricating Co Ltd	3,544,843
Solmonson, M	26,267
Solo Micro Systems Ltd	127,100
Solomon, R	85,104
Somers & Co	123,161
Somerset Engineering Group Inc	10,110
Sony of Canada Ltd	127,557
Soo Logging Co Ltd	539,112
Sooke Fire Protection District	281,467
Sooke School District 62	6,234,601
Sophia Bookstore Ltd	35,309
Sorensen Computing Ltd	92,546
Sorensen Contracting	19,406
Sorley Construction Inc	27,091
Sorrento Nurseries Ltd	147,461
SOS Emergency Response Technologies	10,106
Soukup Associates	35,490
Sound Contracting Ltd	27,244
Soutar, D	46,513
South Cariboo Flagging Service Ltd	57,694
South Cariboo Resource Services Ltd	100,697
South Cariboo School District 30	762,912
South Coast Ford Sales Ltd	12,074
South Dease Service Ltd	24,325
South Moresby Air Charters Ltd	10,418
South Peace Electric Ltd	13,281
South Quadra Fire Protection District	75,740
Southam Paragon Graphics Ltd	618,312
Southam, T	17,041
Southern Interior Flight Centre Ltd	713,703
Southern Okanagan School District 14	1,798,262
Southern Okanagan Silviculture Co	29,644
Southern Railway of B C	158,873
Southex Exhibitions	17,000
Southland Canada Inc	40,944
Southwest Contracting Ltd	261,984
Southwestern Drug Warehouse (1986) Ltd	28,833
Spalton & Co, Dick	27,856
Spantec Constructors Ltd	235,892
Spar Consultants Ltd	47,512
Sparc of B C	15,221
Sparks, G	46,671
Sparlings Sporting Goods (1977) Ltd	10,656
Special Favors Enterprises Ltd	22,164
Special Interest Publications	19,938
Specimen Trees Wholesale Nurseries	15,776
Spectra Communications Inc	215,412
Spectra Specialty Repairs	22,354
Spectralite 70 Ltd	35,789
Spectrum Data Systems	97,575
Spectrum Forestry Consulting	13,574
Spee-Dee Printers Ltd	69,617
Speed-Erect Foundations & Framing Systems Ltd	81,930
Speedy Auto Glass	61,204
Speedy Celtel	42,196
Speers Construction Ltd	1,250,896
Speirs, H R, Dr	18,040
Spelay, D	12,065
Speller, M	14,715
Spence Engineering Inc, R A	18,327
Spence, M	47,809
Spence, V	37,325
Spences Bridge Waterworks District	11,247
Spetifore & Sons Ltd, R	96,000
Spilsbury Communications Ltd	71,036
Spin Services	66,339
Spir-L-Ok Industries Canada Ltd	831,317
Spiral Contracting Ltd	528,251
Spooner Contracting, Gordon	20,723
Sportsman Chevron	11,281
Spring & Associates, V G	27,343
Spring Point Management Ltd	1,496,884
Spring Ridge Design Ltd	11,044
Springhouse Aviation Ltd	24,021
Sproulers Enterprises Ltd	13,175
Spruce Capital Feeds	17,822
Spruce City Wildlife Association	50,500
Spruce Creek Contracting	11,552
Spruce Grove Logging	34,825
Sprucelee Construction Ltd	106,281
Spyke Contracting	150,795
Squamish Chevron	21,162
Squamish Freightways Ltd	15,042
Squamish Lillooet Regional Hospital District	61,256
Squamish Mills Ltd	12,596
Squamish Mills Ltd & MacMillan Bloedel Ltd & International Forest Products Ltd	49,618
Square Deal Roofing Ltd	24,000
Squibb Canada Inc	259,342
SRB Software Services Inc	25,565
SRT Survey Resource Technologies	30,371
St George Moving & Storage Ltd	13,672
St John Ambulance	136,203
St Mars, V J	11,737
Stables Tryon & Associates	17,208
Stadium Motors Ltd	97,933
Stadnek Consulting	92,145
Stage Air Ltd	37,493
Stahl, I M	25,164
Stambulic Bros Construction Ltd	187,851
Stamco Construction Ltd	20,408
Stan's Logging & Excavating	35,648
Stanchfield Ranch	12,087
Stancil, D	58,786
Stanco Projects Ltd	29,548
Standard & Poors Corp	31,330
Standard Auto Glass	25,579
Standard Bus Contracting Ltd	29,728
Stanfields Ltd	20,394
Stanga Trucking, J	40,287
Stanga, J	11,767
Stanley Associates Engineering Ltd	404,186
Stanley Consulting, D	49,750
Stanley Drug Products Ltd	74,963
Stanley Thornes & Hulton	23,722
Stanley, D	10,175
Stanley-Jones, V	12,230
Stanton, J	14,115
Stanton, W J	10,320
Star Equipment Co Ltd	66,483
Star Transfer Ltd	51,006
Stark, S	10,645
Starving Students Moving & Storage Ltd	13,657
State Building Maintenance Ltd	13,537
Statham, F	71,277
Stathers, R	74,474
Stationery Store, The	85,718
Status Electrical Corp	41,580
Steadfast Cleaning Service	12,339
Steels Industrial Products	16,318
Steen Associates, D	19,664
Steeves Trucking, R F	11,286
Steffen Robertson & Kirsten (BC) Inc	76,186
Stege Logging Ltd	94,790
Steinberg & Co	23,891
Steiner Trucking Service Ltd	21,496
Stel, P	17,681
Stellar Consulting Services Ltd	25,080
Stellar Systems Group (Pacific) Inc	39,027
Stellar Systems Group Inc	1,804,046
Stennes, B	10,288
Stent, F	20,372
Stenzel, E	13,034
Stephen, D	27,896
Stephen, W M	11,965
Stephens Projects, Dale	18,970
Stephens, D L	47,341
Stephens, G K	32,372
Sterling Consulting	28,875
Sterling Fence Co Ltd	87,098
Sterling Wood Group Inc	390,897
Sterling Woodworks Ltd	10,138
Stettner & Chalmers Services Ltd	13,038
Stevan, K D	23,628
Stevens, V	10,900
Stevenson & Associates Ltd, W G	24,430
Stevenson & Co Ltd, James W	14,306
Stevenson Kellogg Ernst & Whinney	372,519
Stevenson, R	70,200
Stevenson, S	19,903
Steward Services	119,382
Stewart & Ewing Associates Ltd	118,845
Stewart Backhoe Ltd	18,607
Stewart Construction Ltd, Grant	40,828
Stewart Surveys Ltd, J M	15,848
Stewart Waddell & Raponi	23,053
Stewart's Electrical Services	22,054
Stewart, D W, Dr	14,900
Stewart, G	14,700
Stewart, J	23,681
Stewart, J A	41,625
Stewart, T M	17,918
Stewart, W	29,290
Stewart-Eba Consulting Ltd	1,303,982
Stieda, R	446,991
Stikine School District 87	549,597
Stilling, W	10,410

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Stinger Welding Ltd	79,201
Stinson, J	33,439
STM Systems Corp	27,274
Stockers Security Storage & Warehouse Ltd	60,176
Stockmens Motor Inn	60,007
Stofer Smith & Co	14,705
Stokes Cap & Regalia Ltd	19,775
Stone Bros Auto Body Ltd	15,281
Stone Equipment & Loading Ltd	39,303
Stone, J	24,762
Storax Materials Handling Inc	17,284
Stordeur, L	22,381
Storey Leathers Ltd	69,487
Stothers Coster Singer	20,384
Stovel, S	53,847
Stowell, J	41,667
Strain, E A	24,142
Strategic Action Group, The	40,154
Strategic Brands N A Inc	17,695
Strategic Directions Ltd	12,932
Strathinnes Forestry Consultants Ltd	150,805
Stratton, D	25,090
Strauch, C	11,575
Streaks Excavating Ltd	21,855
Streamline Consulting Services Ltd	43,484
Streeper Contracting Ltd	13,968
Strider Computer Centres Ltd	11,418
Striegler Trucking Ltd	24,620
Strieter Corp	68,771
Strike Vote Observer	24,126
Strike, L	32,642
Strohmaiers Excavating Ltd	50,333
Stromberg-Stein, S S	20,601
Stronstad Forestry Services	57,213
Struthers, J	60,627
Stuart Lake Lumber Co Ltd	152,656
Stuart Transport Ltd, Donald	13,604
Stubert Lake Contracting	113,147
Studio B	14,519
Stump Lake Ranch	12,000
Stutt Trucking, F	14,835
Stylecraft Marine Accessories Ltd	16,181
Styran Contracting Ltd, G E	111,857
Styran, G	10,654
Suburban Motors Ltd	26,197
Suburbia Studios	114,569
Sudden Graphics Ltd	183,227
Suh, H S, Dr	14,498
Suhan Contractors Ltd	58,149
Suhmac	73,365
Sullivan Pontiac Buick Ltd	16,192
Sumac Mines Ltd	30,000
Summer Bros Ventures Ltd	17,928
Summerhill Contracting Ltd	62,081
Summerland School District 77	87,255
Summit Air Charters	103,444
Summit Moving & Storage (1987) Ltd	40,087
Summit Nursery Ltd	122,607
Summit Reforestation Ltd	333,714
Summit Repair & Equipment Co Ltd	34,992
Summit West	16,483
Summoning & Paying Witnesses	798,682
Sun Electric Arts	41,878
Sun Inc, C, Dr	83,188
Sun Microsystems of Canada Inc	89,825
Sun Ray Charters Ltd	21,790
Sun Valley Paving Ltd	14,481
Sun, The	19,436
Sunburst Communications	27,119
Suncrest Landscaping	58,908
Sundry Remuneration (Non Employees)	
Office of the Premier	259,410
Agriculture and Fisheries	127,274
Advanced Education, Training and Technology	636,847
Education	142,678
Energy, Mines and Petroleum Resources	753,045
B C Utilities Commission	29,975
Finance	335,413
Forests	122,064
Fire Suppression	3,585,240
Government Management Services	153,906
Health	99,862
International Business and Immigration	27,675
Municipal Affairs	418,017
Regional and Economic Development	203,222
Crown Lands	22,430
Environment	944,162
Native Affairs	90,000
Tourism	14,037
Silviculture Protection	2,362,131
Sunrise Machinery Inc	20,743
Sunset Equipment & Rentals	10,469
Sunset Pharmacy Ltd	11,505
Sunset Prairie Livestock Association	18,809
Sunset Software	11,000
Sunshine Coast Air Services Ltd	16,117
Sunshine Coast Insurance Agencies Ltd	29,133
Sunshine Coast Regional Hospital District	268,969
Sunshine Coast School District 46	4,491,148
Sunshine Logging Ltd	90,761
Sunshine Motors Ltd	12,570
Sunspun Food Service	24,773
Sunwest Charters Ltd	60,699
Super Software Inc	14,521
Super Valley Enterprises Ltd	196,251
Super Valu Stores Ltd	22,223
Supercrete Precast Ltd	11,158
Superior Business Machines (B C) Ltd	27,319
Superior Falling Ltd	11,664
Superior Furniture Systems Mfg Inc	12,526
Superior Propane Inc	50,042
Superior Reproductions Ltd	43,476
Superior Safety Supplies Ltd	72,694
Superior Show Service Inc	26,837
Superior Stamp & Stencil Co Ltd	10,440
Superior Woodworks	15,944
Sure Haul Transportation Ltd	15,243
Surerus Ltd, L	11,468
Surf To Simmit Contracting	20,745
Surfside Moving & Storage Ltd	15,383
Surfwood Supply (1964) Ltd	12,330
Surrey Classics Mfg Ltd	28,475
Surrey Power Lines Ltd	16,088
Surrey School District 36	215,111
Sutek Services Ltd	48,932
Sutherland, A	11,911
Sutherland, W	21,890
Suttie & Associates, J W	112,943
Suttons Funeral Directors Ltd	12,573
Svehla Trucking, W D	22,608
Swainson, N A	11,462
Swales, J	39,505
Swanberg Bros Trucking Ltd	50,676
Swanie & Son Trucking	33,472
Swannell, A	19,672
Swanson Consulting Group	47,650
Swanson, D	16,113
Swanson, W	17,524
Swansons Redi-Mix Ltd	46,726
Swede Creek Contracting Ltd	11,595
Sweet Release Holdings	10,483
Sweet, B	23,100
Swens Contracting	80,879
Swift Creek Holdings Ltd	12,533
Swift Dispatch Service Ltd	17,162
Swift, K	11,394
Swiftsure Construction Co Ltd	25,616
Swinton & Co	306,763
Sylva Management Services Ltd	312,522
Sylvametrics Consulting	170,242
Sylvan Consulting	32,633
Sylvan Vale Nursery Ltd	109,888
Sylvatica Forestry Services Ltd	29,719
Symax Garment Co Ltd	104,621
Syms Enterprises Ltd	121,312
Syncor Business Environments Ltd	32,216
Syncsort Inc	12,532
Syndel Laboratories Ltd	47,853
Synergistic System Solutions	11,646
Synergistics Consulting Ltd	37,199
Synerlogic Inc	39,591
Synertech Systems Corp	418,974
Synopticon Information Corp	20,903
Sypher Mueller International Inc	85,164
Syscom Consulting Inc	365,425
Syscom Services	11,100
Syscon Technologies Ltd	268,967
System Connexion Inc	104,664
System Plus	21,960
Systematix Consultants Inc	193,240
Systemhouse	71,988
Systems Business Forms Ltd	32,681
Systems Center Inc	145,968
Systems West Consultants Ltd	154,341
Systron Projects Inc	401,884
Syva Canada	62,840
Szauer, J	15,878
Szulnarowicz, M	13,559
Szydlik Transport	10,757
T & A Drilling & Blasting	44,871
T & K Service (1983)	25,208
T & P Service Centre	10,568
T & R Contracting Ltd	160,233
T & R Motors Ltd	10,757
T & R Services Ltd	14,574
T & S Communications Ltd	65,639
T D B Forestry Services Ltd	392,324
T D R Economics & Computing Services Ltd	48,833
T F M Forestry Ltd	77,373
T K B Oilfield Contracting Ltd	30,469
T M I Consulting	27,211
T N T Mailfast	164,549
T N T Total Naval Technology Inc	17,791
T P Systems Ltd	1,909,467
T R's Trucking Ltd	12,248
T S Display Systems Inc	31,722
T T & C Contracting	175,833
T V Ontario	68,783
T-S Display Systems Inc	1,191,594
Tab Products of Canada Ltd	81,369
Tackama Forest Products	52,676
Tad Radio of Canada Inc	46,191
Tahltan Nation Development Corp	105,814
Tahltan Tribal Council	10,989
Tahtsa Reach Contracting Ltd	142,685
Taiga Forest Products Ltd	62,499
Tait Contracting Ltd, J E	156,345
Tait, M	57,722
Taitt, M	20,796
Talisman Land Resource Consultants	162,909
Talking Tree Forestery Contracting	51,667
Tall Totem Transport Ltd	22,242
Tallen, M	102,110
Talstra & Co	43,305
Talvan Machine Shop Ltd	17,587
Tam, D	21,526
Tamihi Logging Co Ltd	15,483
Tammen, M	12,783
Tanaka, K	21,100
Tandem International Inc	14,750
Tandy Computer Centre	771,466
Tanga Holdings Ltd	14,925
Tanizul Timber Ltd	205,848
Tanner, D B	10,589
Tanner, M	17,204
Tanton/Mitchell Group	57,265
Tara Excavating, Ken	11,554
Target Canada Productions	197,806
Target Light Truck Accessories	11,395
Target Products Ltd	441,056
Target Transport Services Ltd	40,592
Tarney, R	20,612
Tarney, R D	22,789
Tarsus Enterprises (1985) Ltd	88,783
Tarter Installations, John A	43,865
Taseko Contracting Ltd	701,770
Tasker, R	32,551
Tatalkuz Lake Ranch	17,187
Tate, J	51,723
Tawa Enterprises Ltd	1,374,109
Tay-M Forest Products Ltd	195,688
Tayco Paving Co Ltd	1,366,323
Taylor Automotive Supplies Ltd	25,779
Taylor Epp & Dolder	85,007
Taylor Office Products Ltd	14,968
Taylor Peach & Associates Ltd	59,198
Taylor Tait Rands & Ruley	24,214
Taylor, D K	17,517
Taylor, G	13,300
Taylor, J D	80,000
Taylor, L	33,729
Taylor, M	21,352
Taylor, P	23,836
Team Sales Vancouver Island Ltd	18,371
Team Skyline Sports Ltd	35,763
Team Tube Ltd	13,925
Team Work Contracting Ltd	35,120
Tebbutt, L	20,876
Tech Forest Consulting	229,133
Technical Marketing Associates Ltd	18,591
Technique Office Furniture Ltd	32,983
Techucom Business Services	69,465
Tecnet Canada Inc	1,101,501
Tedlie Clark Management Group	67,448
Teds Blasting & Contracting Ltd	799,822
Tegart Xmas Tree & Contracting Co, D	22,122
Tekscience (Canada) Inc	12,530
Tektronix Canada Inc	102,654
Tel Air Services Ltd	12,578
Tele-Spot Systems	593,316
Telecan Marketing Inc	81,741
Telecom Leasing Canada (TCL) Ltd	11,111
Telecourier Inc	23,690

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Teledyne Geotech	17,457
Telford, J	13,655
Telkwa Enterprises Ltd	47,012
Telkwa Nursery	57,780
Temple, J	15,695
Temporarily Yours	94,633
Ten 70 Marketing Inc	336,234
Tendeck, P	64,148
Tenex Data Corp	777,385
Ter Contracting Co Ltd	29,120
Tercola Contracting Ltd	10,283
Tercon Contractors Ltd	13,849,896
Terminal City Iron Works Ltd	50,501
Terminal Forest Products	216,379
Terminal Forest Products Ltd & International Forest Products Ltd	105,410
Terra Engineering Ltd	87,749
Terra Lotic Resources Ltd	66,583
Terrace Chrysler Ltd	10,941
Terrace Co-Operative Association	17,143
Terrace Motors Ltd	13,633
Terrace Paving Ltd	269,479
Terrace School District 88	1,779,188
Terrace Travel Ltd	28,855
Terrace Wade Contracting Co Ltd	24,324
Terraplus Inc	17,292
Terrasol Revegetation Erosion Control Ltd	55,689
Terratech Consulting Ltd	16,987
Terrell, R	16,975
Terrico Trucking, B	22,290
Terry Logging Ltd	27,477
Terry, J	20,159
Terumo Corp	20,710
Tesla Explorations Ltd	105,000
Tesseract Software Ltd	620,012
Tetrault, P	24,658
Texaco Canada Inc	330,464
Texaco Mountaineer Service	13,605
Texguard Forestry Products	159,511
Textron Lycoming	339,602
Thetis Island Improvement District	15,175
Thexton, D	93,600
Thibault, L	11,085
Thideman Logging Ltd	23,968
Thiele, P E	12,324
Thielen, B	212,388
Thiessen Equipment Ltd	13,384
Thievin, D A	12,309
Thimble Farms	48,575
Think Sport Ltd	25,000
Thoma Services	40,905
Thomas & Associates Ltd, J O	17,265
Thomas Ranches Ltd	12,456
Thomas, A	10,785
Thomas, H	20,762
Thomas, I	37,358
Thomas, J	15,345
Thomas, K R	18,622
Thomas, P	39,709
Thomas, S	50,266
Thompson Auto Upholstery Ltd, S	21,892
Thompson Enterprises, Stuart	11,006
Thompson Logging Ltd	129,911
Thompson Nicola Regional Hospital District	1,357,887
Thompson Nicola Sheep Association	25,000
Thompson Valley Fencing	59,775
Thompson Valley Insurance Services Ltd	29,053
Thompson, C E	10,377
Thompson, D	78,872
Thompson, D	13,118
Thompson, D G	53,037
Thompson, G	146,313
Thompson, L A	19,644
Thompson, S	27,735
Thompson, W	19,703
Thomson & Associates Ltd, T M	2,428,208
Thomson, L	20,112
Thomson, S	11,576
Thomson, T	24,143
Thor Construction Ltd	19,462
Thorne Ernst & Whinney	243,189
Thorne Ernst & Whinney Inc	24,654
Thornhill Volunteer Fire Department	27,359
Thornton, R	41,333
Thorsteinsson Mitchell Little O'Keefe & Davidson	13,817
Threadkell, S	24,141
Three Crowns-TRE Kronor Catering Ltd	40,546
Three E Training Inc	727,203
Three Vets Ltd	19,436
Throssell, R	28,294
Thunderbird Press Ltd	64,665
Thurber Consultants Ltd	464,236
Thuro Logging Ltd	64,893
Tiajo Holdings Ltd	16,470
Tibbitt, L	10,148
Tibe Enterprises Inc	56,975
Tideline Communications	21,502
Tiger Lils Pilot Car Services	104,105
Tiki Enterprises	16,442
Tilbury Cement Ltd	50,089
Tilden Car Rental Inc	13,235
Tillicum Lodge	20,709
Tillinghast	30,182
Timber Span Bridge Builders Ltd	70,206
Timberland Consultants Ltd	467,454
Timberland Supply Co Ltd	67,214
Timberline Forest Inventory Consultants	159,849
Timberline Inventory Service	67,245
Times, The	18,396
Times-Colonist	81,855
Timrek Building Systems Ltd	26,526
Tinsley Bros Enterprises Ltd	19,598
Tintagel Silviculture Enterprises Ltd	405,386
Tippet-Richardson Ltd	19,289
Tischler, F	38,051
Titan Explosives Ltd	25,043
Tkachyk, M	36,899
TNT Systems	41,778
Tobin, A	69,217
Todd, E	12,860
Tofino Aquaculture Ltd	19,343
Toledo Scale	13,616
Tolkamp Contracting & Equipment Rentals Ltd	67,479
Tolko Industries Ltd	527,516
Toll Timber Tree Planting Ltd	13,062
Toll, D	39,823
Tolman, D	20,250
Tolsons Enterprises Ltd	16,664
Tom Software	18,480
Tomasson, P J	31,134
Tomlin, B	14,472
Tompkins Contracting (1983) Ltd	66,052
Tompkins Oilfield Construction (1984) Ltd	17,300
Tonto Drilling Co	69,046
Toora, K	10,244
Top Crop Farm & Garden Supply	34,026
Top Hill Forest Tree Planting Ltd	42,944
Top Kat Services	20,524
Top Notch Personnel	13,703
Top-Hill Forest Tree Planting Ltd	62,768
Topley Contracting	368,466
Topper Floating Structures Ltd	56,654
Tops in Temporary Services Inc	106,343
Torresan & Associates Ltd, Ray	356,637
Tortoise Towing Co Ltd	16,100
Toshiba of Canada Ltd	588,926
Total Graphics	52,259
Total Reporting Service	321,060
Total Traffic Control Services Ltd	14,291
Totem Mercury Sales Ltd	116,262
Toth, W J	23,385
Touche Ross & Co	573,874
Tough, A	24,108
Tour & Travel News	36,600
Tourism Industry Association of B C	40,849
Tourond, J	25,208
Toutant Consulting Group Ltd, A	131,060
Tower Fence Products	20,607
Towers Ltd, G B	20,128
Town & Country Construction Parksville Ltd	367,589
Town Centre Leasing Ltd	23,461
Town of Gibsons	20,324
Town of Osoyoos	480,910
Town of Qualicum Beach	16,438
Town of Sidney	20,914
Town of Smithers	58,755
Townsend, L	32,174
Toy, T	48,758
Toyo Tire Canada Inc	51,629
Trac Hospitality Services Ltd	54,625
Trade Engraving Co Ltd	223,127
Tradewell Custom Displays Ltd	921,191
Traditional Moving & Storage Ltd	16,869
Traeger Distributors Ltd	44,928
Trafco (Canada)	144,513
Trail Cartage & Storage Ltd	31,138
Trail Regional Hospital	24,593
Trail School District 11	846,769
Trail Times Ltd	15,500
Tran Sign Ltd	1,625,808
Trans North Turbo Air Ltd	130,291
Trans Pacific Reforestation Ltd	203,669
Trans-Power Construction Ltd	84,957
Trans-Provincial Airlines Ltd	160,216
Trans-Western Electric Ltd	32,085
Transamerica Commercial Finance Corp Canada	671,533
Transglobal Equipment Ltd	18,255
Transit Bridge Group Ltd	41,719
Transition Group Inc	25,862
Transmode Consultants Inc	20,000
Transportation Museum of B C, The	14,475
Transtech Data Services Ltd	956,864
Trask, H	65,668
Travacon Research Ltd	22,713
Travel Canada Inc	16,295
Travelworld Ltd	228,104
Travenol Canada Inc	3,492,935
Treadstone Forestry Consultants	21,336
Tree People, The	27,737
Treedom Enterprises	239,217
Treeland Forestry Services Ltd	230,327
Treeline Contractors	21,600
Treen Gloves & Safety Products Ltd	85,094
Treetec Reforestation	102,614
Tremblay, D	23,800
Trench Contracting Ltd	40,991
Trend Analysis Research	13,004
Trendline Industries Ltd	9,377,325
Tresco Projects Ltd	25,603
Trevell Enterprises	13,524
Tri Produce Corp	45,394
Tri Valley Construction Ltd	130,098
Tri-City Paving Ltd	38,361
Tri-City Welding Supplies Ltd	15,002
Tri-Kon Precast Products Ltd	213,663
Tri-Lake Flight Centre Ltd	39,973
Tri-Lake Ready Mix (1987) Ltd	37,673
Tri-Mountain Equipment Ltd	54,166
Tri-River Enterprises Ltd	1,210,100
Tri-Tech Filtration	28,850
Triad Communications Ltd	14,284
Triathlon Computer Leasing	28,235
Triathlon Equipment Leasing	186,700
Triathlon Vehicle Leasing	23,331
Tricil Environmental Management	50,785
Trigen Fish Improvement Ltd	66,542
Trim Line Design	11,277
Trimount Enterprises	14,690
Trimseal Plastics Ltd	138,681
Trio-Travel Ltd	112,750
Triple 8 Enterprises Ltd	785,394
Triple J Enterprises	64,002
Triple T Sandblasting Ltd	116,231
Tripp Biological Consultants, D	42,295
Tripp Creek Pole & Piling Co Ltd	16,656
Tristar Cap & Garment Ltd	18,865
Triton Systems	30,000
TRJ Treetech Ltd	59,149
Trojan Recon	60,761
Troubador Excavation & Demolition	32,973
Trowelex Concrete Contractors Ltd	25,944
Truax, K	26,759
Trudel, D	10,469
True Colour Photo Labs Ltd	40,465
Trueman, W	54,878
Truemans Travel Service Ltd	15,397
Truman/Marshall & Associates Inc	25,000
Trussell, P	21,453
Tsayta Aviation	29,226
Tsayta Contracting Ltd	225,447
Tsuga Forestry Contractors Ltd	132,577
Tuck Enterprises	46,621
Tucker Consulting Inc	177,781
Tucker, R	48,628
Tuition Reimbursements	372,713
Tujo Trucking Ltd	16,188
Tunbridge & Tunbridge	42,237
Tundra Distributors	13,891
Tundra Helicopters Ltd	153,998
Turbo Resources Ltd	297,309
Turbowest Helicopters Ltd	33,250
Turcotte Enterprises Ltd, M	117,689
Turner Contracting Ltd, Laverne	56,047
Turner Excavating, Ross	15,544
Turner Loading & Hauling	130,534
Turner, B	51,859
Turner, D I	41,168
Turner, J B	12,852
Turtle Track Contracting Ltd	141,413
Tweedie, R	16,259
Tweedsmuir Trucking Ltd	59,679

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Twig Contracting Ltd	891,231
Twin B Logging Ltd	59,654
Twin Cities Radio Ltd	12,814
Twin H Moving & Storage	106,091
Twin Rivers Developments (1981) Ltd	25,881
Twin Sevens Contractors	25,254
Twister Pipe Ltd	19,020
Two-Jays Silviculture	16,657
Ty-Crop Welding & Mfg Ltd	14,662
Tyee Airways Ltd	29,591
Tyers Transport Corp	107,352
Tyler Canada, W S	11,342
Tyler, M G, Dr	13,315
Tyran Transport Ltd	14,521
Tyrell Technologies Co	41,388
Tyshynski, M	18,972
Tyzuk, B	59,183
U B C Bookstore	33,164
U S Department of Agriculture	43,353
U S Postal Service	11,106
Ulfra Cutting & Coring Ltd	12,962
Ulstein Maritime Ltd	68,982
Uma Engineering Ltd	197,028
Uma Spanted Ltd	105,149
Umpherson, R	47,640
Underhill & Underhill	46,026
Underhill Geographic Systems Ltd	14,626
Underwood-Lea Consuting Engineers	50,000
Unger Construction Co Ltd	732,778
Unibind Canada Inc	16,553
Uniglobe Baker Street Travel Ltd	54,091
Uniglobe Freedom Travel Ltd	80,714
Uniglobe Gold City Travel	17,672
Uniglobe Pacific Travel Ltd	84,705
Uniglobe Phillips Travel	22,049
Uniglobe Priority Travel Services	64,342
Union Bay Auto Body & Towing	10,569
Union Bay Waterworks District	154,636
Union of B C Municipalities	46,238
Unique Drafting Services	60,708
Uniroyal Goodrich Canada Inc	93,501
Unistrut Building Systems Ltd	26,876
Unisys Canada Inc	32,610
United Agri Products	12,168
United Communications Research Inc	27,270
United Contractors Ltd	1,547,235
United Lock-Block Ltd	111,353
United Native Nations	653,922
United Reporting Service Ltd	46,003
United Shipping Supplies Ltd	36,661
United Van Lines (Canada) Ltd	14,195
United Way of the Lower Mainland	11,234
Unitel Communications Inc	50,447
Unitron Industries Ltd	572,881
Unity Business Machines	22,705
Universal Fastening & Concrete Accessories Canada Inc	17,638
Universal Reproductions & Engineering Supplies	61,364
Universal Silviculture	48,304
Universal Systems Ltd	19,985
University Associates of Canada Inc	25,091
University of Alberta	25,935
University of B C	2,535,513
University of B C Press	23,859
University of B C Research Farm	31,203
University of Victoria	490,957
Univeyor B C Ltd	31,502
Upjohn Co of Canada	80,663
Upland Excavating Ltd	1,734,848
Upland Ready Mix Ltd	195,680
Upper Nicola Trucking	31,701
Upshon Creative Communications Group Ltd	701,336
Upstream Enterprises Ltd	50,058
Urban Research Group Ltd, The	42,600
Urban Systems Ltd	1,320,213
Urban, D	67,737
Urbanics Consultants Ltd	15,000
Urchit Contracting, B & H	180,282
Urquhart, I	11,970
Urquhart, J	49,537
User Computer Services	13,208
Utah Mines Ltd	25,000
Utlas Inc	62,268
V Line Construction Ltd	33,147
V Z Associates	38,196
Vachon, Y	35,828
Vagden Canada	14,465
Valburg, D	10,926
Valcom Ltd	93,240
Valenite Modco Ltd	17,207
Valentine Farm	31,469
Valex Timber Ltd	27,628
Valin, D	29,054
Valley Ag Services Ltd	156,455
Valley Blacktop Ltd	155,360
Valley Enterprises	15,576
Valley Excavating	29,997
Valley Helicopters Ltd	440,105
Valley Medical Services	43,969
Valley Oxygen & Metals	14,243
Valley Rentals Ltd	14,626
Valley Wash Inn Ltd	19,800
Vallis Excavating, B	31,395
Van Alstine, S	80,778
Van Den Bussche, E	12,946
Van Der Gulik, D	13,574
Van Der Wereld, A	10,810
Van Dyke, S	16,272
Van Eldik, J	14,241
Van Es, R	31,894
Van Gelder, R	14,433
Van Horlick Contracting Ltd	12,370
Van Isle Containers	17,921
Van Leeuwen Landscaping Ltd	10,596
Van Mook Bulldozing Inc	13,868
Van Ruskenveld, Y	10,842
Van Straaten, D	10,322
Van Waters & Rogers Ltd	110,392
Van-China Trade Centre Ltd	26,691
Van-Kam Freightways Ltd	71,151
Van-Will Industries	14,649
Vananda Waterworks District	10,550
Vancal Reproductions Group Ltd	179,297
Vancouver Auto Auction	20,617
Vancouver Bio-Machine Systems Ltd	24,116
Vancouver Business Forms Ltd	177,118
Vancouver Electric Boxes Ltd	25,328
Vancouver General Hospital	278,659
Vancouver Helicopters Inc	439,461
Vancouver Independent Reporters	16,196
Vancouver Island Consultants	53,608
Vancouver Island Forestry	134,510
Vancouver Island Helicopters Ltd	1,786,861
Vancouver Island North School District 85	896,522
Vancouver Island Regional Library District	2,732,330
Vancouver Island West School District 84	151,354
Vancouver Oral Centre For Deaf, The Children Inc	75,000
Vancouver Petrographics Ltd	13,395
Vancouver School District 39	1,506,102
Vancouver Trade & Convention Centre	310,143
Vandergaag & Sons Construction	77,278
Vandergugten, P	54,510
Vanderhoof Co-Operative Association	33,129
Vanderhoof Flying Service Ltd	81,693
Vanderpols Eggs Ltd	28,888
Vanderveen & S Hofstede, J	10,968
Vanerjee, M	24,381
Vanex Truck Service Ltd	10,910
Vangard Advertising	14,774
Vanport Enterprises Ltd	32,550
Vanport Technical Products Ltd	16,919
Vantec Information Systems	164,093
Vanvliet Contracting Ltd, Peter	21,200
Varma, N K	23,205
Vary Industries (1982) Ltd	10,281
Veale Holdings Ltd, G	54,912
Vedder Transport Ltd	242,825
Venner, T	11,658
Venture Economics Canada Ltd	19,070
Venue West Executive Services Ltd	13,389
Vereburn Supply Ltd	137,041
Verkley, J	11,620
Vermillion Holdings Ltd	18,031
Vernon Daily News	19,135
Vernon Helicopters Ltd	115,480
Vernon Interior Printers Ltd	46,246
Vernon Irrigation District	214,514
Vernon Jubilee Hospital	12,088
Vernon Moving & Storage Ltd	27,061
Vernon Paving Ltd	343,976
Vernon School District 22	3,534,631
Vernon Seed Orchard Co	629,041
Versa Services	25,595
Versatech Products Inc	10,203
Versatile Computer Products	55,917
Versatile Pacific Shipyards Inc	271,958
Versteege Consulting Inc	77,341
Versteege, G	35,414
Vicic, S	19,019
Vickers & Palmer	28,493
Vickers & Palmer in Trust	11,845
Vickers, M	18,811
Vickery Collision Ltd	29,578
Victoria Alarm Service Ltd	11,633
Victoria Bindery (1988) Ltd	11,825
Victoria Book & Stationery Co Ltd	687,643
Victoria Commonwealth Games Society	12,321
Victoria Compucon Consultants	16,000
Victoria Cycle Messenger	15,037
Victoria File Tech	174,929
Victoria Foundries Ltd	13,223
Victoria Highway Maintenance Corp	10,469,035
Victoria Marine Electric Ltd	31,679
Victoria Microfilm Co Ltd	187,602
Victoria Microsystems Ltd	180,834
Victoria Travel Shoppe Ltd	19,929
Victoria Van & Storage Co Ltd	27,918
Video Only	91,889
View Royal Fire Protection District	30,635
Vihar Construction Ltd	287,635
Villa Chevron Service	36,955
Village Insurance Services Ltd	41,453
Village of 100 Mile House	89,226
Village of Clinton	33,850
Village of Gold River	45,937
Village of Lake Cowichan	13,598
Village of Midway	167,132
Village of Nakusp	55,245
Village of Oliver	13,889
Village of Sayward	398,477
Village of Zeballos	39,278
Villers Air Services Ltd	195,682
Vine Information Systems	85,575
Vinlaw Resources Ltd	732,012
Vinylcraft Services Ltd	12,134
Vipond, R W	10,054
Viromed Laboratories Inc	48,312
Visa Realty Ltd	25,342
Vischer, G H	11,220
Vision Presentations Inc	10,903
Vision-L Graphics	21,344
Visions West Photographic Services	42,483
Visosky, P	52,748
Vista Consultants	12,000
Vista Signs Ltd	16,045
Visual Education Centre	379,402
Vit Contracting	14,870
Vital Aviation Ltd	24,323
Vitalaire Healthcare Centre	11,965
Vivian, B	10,000
Vlaar Backhoe Service, H	46,978
VM Systems Group	28,281
VMS Vancouver Micro Support Inc	807,429
Vogue Portraits & Cameras Ltd	16,097
Voith Gmbh, J M	78,825
Von Sacken, A	18,535
Vospers Driver Valuation Institute of B C Ltd	35,684
Vowell Forest Industries Ltd, Glen	178,871
VRH Communications Ltd	349,416
Vrlak Robinson Hayhurst Communications Ltd	438,012
VS Support Co	86,889
VSA Highway Maintenance Ltd	12,332,479
Vtech Computers (Canada) Ltd	20,642
Vyse, A	11,888
W & W Construction Ltd	26,425
W D West Camera Shop	16,636
W F S Enterprises Ltd	216,432
W G Logging	100,170
W L Construction Ltd	1,078,814
W L D Enterprises Ltd	36,198
W Ross MacDonald School, The	14,228
W S Consultants Ltd	24,035
W S Services	181,211
Waberski Darrow Survey Group Ltd	100,448
Wabnegger, D	18,104
Wade Co Ltd, Norman	318,066
Wadlegger Logging & Construction Ltd	35,514
Wagar Construction, Glen	66,994
Wagar Trucking Ltd, Frank	32,165
Wagar, G	10,886
Waglisla Air Inc	30,919
Wagman, D	13,797
Wagman, G	11,861
Wajax Industries Ltd	204,194
Wakefield Acoustics Ltd	79,677
Wakefield, J	10,193
Walchuk & Sons Holdings Ltd	17,118
Waldmann, M A	16,346
Waldron Contracting Ltd, Ron	80,569
Waldstein, Bill	10,351
Wales, D	267,438

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Walker & Associates, John	24,794
Walker & Sons Contracting Ltd	24,769
Walker Leonard Advertising Ltd	14,821
Walker, A	18,028
Walker, H	12,155
Walker, N	15,629
Walkers Repair Centre Ltd	10,451
Wall, G J	44,347
Wall, J	12,221
Wall, M	13,663
Wallace, A	18,300
Wallace, B	97,149
Wallensteen, R C	57,404
Wallinger & L Wark, W	36,050
Wallinger, W	32,052
Wallis, J	34,841
Walls, Y Mrs	17,226
Walpot Enterprise	40,386
Walter, R	44,720
Walters Bros Cariboo Transport Ltd	10,127
Walters, H	18,076
Walton, R	46,620
Walts Automotive Repair	29,767
Walts Trucking Ltd	12,114
Wamaco Distributors Ltd	13,629
Wampole Inc	16,609
Wang Canada Ltd	8,914,900
Wang, J	15,198
Wapple, K	10,873
Warburton, H C	18,000
Ward Consulting Group	171,302
Ward, C	46,837
Ward, L	41,798
Warde, C D	28,862
Warkman, R	21,676
Warner-Lambert Canada Ltd	15,533
Wasty, G H, Dr	12,540
Waterhouse, F	11,328
Waterhouse, M	11,475
Waterloo Bedding Co Ltd	91,934
Waters Contracting, D	55,738
Waterside Ventures Ltd	331,497
Watkins Grading Ltd, Merv	135,594
Watkins, W	37,697
Watrich Agencies Ltd, Alan	26,817
Watson Engineering Ltd	83,298
Watson Excavating, Wayne	37,328
Watson Goepel Maledy in Trust	37,308
Watson Lake Flying Services Ltd	39,713
Watson Ltd, John	18,202
Watson, B	38,761
Watson, R	10,080
Watson, S	51,312
Watson, V	14,816
Watterer, F	35,492
Wattie Construction Ltd	147,662
Watts, C	15,127
Waymarc Sales Corp	28,735
Weather B Transport Co Ltd	65,863
Weatherhaven Resources Ltd	54,623
Web Engineering Ltd	33,490
Web Press Graphics Ltd	655,791
Webb, D	15,800
Webb, J	10,087
Webb, L	14,080
Webber & Co	58,356
Weber, C	31,696
Webster, J C	11,175
Webster, V	10,168
Webster-Stratton, C	14,899
Weddell, B C	22,702
Weddell, G	55,354
Wedeene River Contracting Co Ltd	47,956
Wedgemont Drilling & Blasting (1982) Ltd	36,938
Weel, J	21,425
Weetman, G	20,300
Wefa Canada Inc	69,725
Wegner Installations, B	32,010
Wehr, R	68,626
Weipert Trucking, R	183,552
Weipert, R	25,143
Weir, B	112,621
Weir, W	123,360
Weir-Jones Engineering Consultants Ltd	104,000
Weldco-Beales	11,074
Weldwood of Canada Ltd	3,829,146
Wellmark Diagnostics Ltd	71,447
Wells, S	10,374
Wells, S	11,743
Wengberg, S	18,399
Wesclean (Van) Sales	12,777
West 13th Adsmiths Ltd	10,021

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West Arm Truck Lines Ltd	87,433
West Bridge Corp	1,372,481
West Coast Electric Ltd	75,187
West Coast Engineering (Sales) Ltd	305,552
West Coast Engineering Ltd	333,853
West Coast General Hospital	10,954
West Coast Marking Ltd	298,840
West Coast Rangers Ltd	113,998
West Coast Reproduction Centre	295,442
West Coast Society For Legal Literacy	34,280
West Crystal Co Ltd	14,513
West Fraser Building Supplies Ltd	17,668
West Fraser Holdings Ltd	34,582
West Fraser Mills Ltd	2,777,855
West Georgia Consultants	110,237
West Kootenay Power Ltd	168,249
West Shore Constructors Ltd	1,474,645
West Studios (1983) Ltd, W D	21,727
West Transfer (1965) Ltd	45,406
West Van Shell Service	13,674
Weft Vancouver School District 45	525,174
West Wind Hardwood Inc	10,248
West, F	26,878
West, P, Dr	31,972
West-Northwest Forestry Ltd	137,404
West-Wind Nursery Ltd	65,629
Westair Aviation Inc	92,450
Westar Timber Ltd	4,971,126
Westbank Blasting	184,071
Westbank Indian Council	229,127
Westbrook Hotel, The	38,027
Westburne	44,138
Westburne Electric Supply (B C)	42,734
Westco Safe & Vault Co	15,886
Westcoast Petroleum Ltd	78,231
Westcoast Reporting Ltd	27,524
Westcoast Sprinkler Systems Ltd	10,425
Westcoast Wilderness Surveys	22,149
Westcon Construction Products Ltd	78,687
Westech Contracting Ltd	25,239
Westech Forest Engineering	17,440
Westech Solutions Ltd	24,793
Westerly Hotel, The	10,785
Western Aerial Applicatiions Ltd	38,476
Western Canada Fire Protection Ltd	11,334
Western Canada Hydraulic Laboratories Ltd	19,835
Western Captioning Service Ltd	42,162
Western Carbon & Ribbon (B C) Ltd	298,744
Western Concord Manufacturing Ltd	26,894
Western Concrete Products Ltd	112,091
Western Decal Ltd	99,280
Western Diazo	43,447
Western Equipment Ltd	23,794
Western Fence & Gate Ltd	44,620
Western Fibres Ltd	118,098
Western Forest Products Ltd	2,932,966
Western Foto Flight Ltd	239,294
Western Grater Contracting Ltd	645,057
Western Horizon Services	30,300
Western Imperial Distributors Ltd	42,150
Western Imperial Magnetics Ltd	98,067
Western Industrial Loss Control Ltd	25,067
Western Information Network	138,000
Western Institute For the Deaf	41,593
Western Interstate Energy Board	12,238
Western Legal Publications	28,764
Western Leisure Consultants Ltd	10,711
Western Management Consultants	229,187
Western Midland Communications Ltd	10,800
Western Moving & Storage	53,403
Western Press Clipping Bureau	65,178
Western Reforestation Co-Operative	42,401
Western Renewable Resources	20,838
Western Scale (Prince George) Ltd	58,473
Western Scale Co Ltd	17,467
Western Scientific Services Ltd	66,480
Western Sleep Products Ltd	26,219
Western Software Development	50,247
Western Sound Ltd	12,349
Western Supplies Ltd	19,832
Western Support Group Ltd	415,105
Western Tank & Lining	17,328
Western Technical Supply Co Ltd	272,269
Western Transportation Advisory Council.	78,366
Western Versatile Construction Corp	1,419,648
Western Weed Control (1980) Ltd	20,791
Westfor Resource Consultants Ltd	19,449
Westforest & Associates	16,871
Westgro Sales Inc	49,369
Westin Bayshore, The	11,586
Westinghouse Canada Inc	63,796

	$
Westinghouse Sale & Distribution Inc	122,203
Westlake Paving & Aggregates Ltd	66,585
Westland Helicopters Inc	368,649
Westland Resource Group	408,802
Westlund, M	10,123
Westmacott, A	38,012
Westmin Resources Ltd	29,981
Westminster Management Consultants	64,315
Westminster Pier Development Corp	44,407
Westminster West End Pharmacy Ltd	13,042
Westmont Electric Ltd	74,353
Westrail Construction Ltd	1,435,195
Westside Cutting & Coring Ltd	92,189
Westside Fire Protection District	355,582
Westsyde Road Materials Ltd	49,247
Westview Agencies Ltd	52,889
Westwood Contracting	56,650
Wet Film Productions	14,550
Wetton Associates Inc, C E	15,000
Weyerhaeuser Canada Ltd	3,455,697
Whalley, T	14,346
Wharton, A	54,776
Wheatley Sadownik in Trust	28,000
Wheaton Pontiac Buick GMC Ltd, Dave	292,611
Wheeldon Enterprises	23,597
Wheeler Contracting	15,032
Wheeler, B	11,850
Whiskeyjack Reforestation Ltd	283,619
Whistler Conference Centre	19,150
Whistler Excavations Ltd	114,970
White & Associates Ltd, M A	397,448
White Consultants, L A	22,164
White Contracting	59,417
White Contracting, Trevor	10,120
White Pass Petroleum Services	12,096
White Saddle Air Services Ltd	208,792
White Spruce Enterprises (1981) Ltd	12,598
White Woods Inc, R	172,740
White's Glass Ltd, Norm	12,733
White, C	64,520
White, C	12,010
White, D	55,443
White, E	18,580
White, G	30,516
White, M	32,000
White, N B	22,757
White, S	14,100
Whitecotton, C	29,186
Whitehead Construction Ltd, T	16,023
Whitelaw, J P, Dr	21,620
Whitewater Motors Ltd	41,984
Whitmarsh, H	25,596
Whitney Kemp Ltd	32,208
Wholesale Sports of Canada	16,568
Whyte & Rathbone	16,987
Whyte, D M	46,250
Wideman, D	13,462
Wiebe Contracting Ltd	23,348
Wiebe Equipment	56,362
Wiebe Trucking, G	49,111
Wiebe, J	11,766
Wiedemann, D M	22,321
Wieltchnig, D	10,556
Wight Insurance Agency Ltd	27,526
Wigmore, J M	11,313
Wild Leitz Canada Ltd	113,056
Wildeman, L V	11,972
Wilderness Airline (1975) Ltd	221,639
Wilderness Fire & Resource Service Group	1,477,904
Wildhorse Press	13,023
Wildlife Heritage Fund Society	70,376
Wildwood Recreational Services	112,714
Wiley & Sons Canada Ltd, John	456,048
Wilfs Contracting	38,463
Wilkes, D	38,830
Wilkinson Business Machines	45,953
Wilkinson Steel & Metal	16,179
Wilkinson, V	26,144
Wille Dodge Chrysler Ltd	103,462
Willett Osborn Electric	12,538
Williams & Associates Ltd, A A	47,660
Williams & Associates Ltd, D H	49,308
Williams & MacKie Ltd	57,417
Williams Lake Business Development Centre Society	24,000
Williams Lake Honda	31,395
Williams Lake Photocopy Ltd	19,190
Williams Lake Tribune, The	57,661
Williams Ltd, E F	212,901
Williams Machinery Ltd	58,696
Williams Moving & Storage (B C) Ltd	328,936
Williams Moving & Storage (Cranbrook) Ltd	52,561

	$
Williams Photography, Kate	18,855
Williams Trucking Ltd, Dave G	79,404
Williams, D	19,025
Williams, E	43,465
Williams, E	10,158
Williams, L	74,618
Williams, R	13,469
Williams, S M	43,681
Williamson Blacktop & Landscaping Ltd, H	6,216,381
Williamson Paving Ltd, Jack	587,283
Williamson, D	14,832
Williamson, M, Dr	17,144
Willis Cunliffe Tait & Co Ltd	427,379
Willis, K	90,198
Williston Lake Air Services Ltd	33,195
Willits Bulldozing Ltd	478,037
Willment, R C	39,364
Willows, F	43,052
Wills, R	31,001
Wilson Banwell & Associates Ltd	109,271
Wilson Concrete Ltd	30,244
Wilson Construction, R	112,621
Wilson Consultants Ltd, I R	37,338
Wilson Contracting, Blair	42,260
Wilson Software Services, P	97,176
Wilson Trucking, Colin	14,324
Wilson, A	14,356
Wilson, C	20,525
Wilson, D	62,640
Wilson, D	27,513
Wilson, J	12,238
Wilson, N	16,000
Wilson, P E	29,471
Wilson, R	11,829
Wilson, V	44,201
Wilson, V A	27,042
Wilson, W J	14,518
Wilson, W R	13,511
Wim's Freezer Meats Ltd	10,466
Winch, E W	12,675
Windeler, R	39,874
Windermere School District 4	2,173,770
Windrim Kleyn & Lim Creative Services (Victoria)	270,935
Windsor Building Supplies Ltd	28,846
Windsor Plywood	23,168
Windsor, J	10,800
Winfield & Okanagan Centre Irrigation District	40,824
Winfield Fire Protection District	157,878
Winkelmans, T	21,688
Winser Timber Ltd	72,346
Winsorhall Management Inc	33,600
Winter Contracting Ltd, W H	22,718
Winter, Elizabeth	21,325
Winthrop Laboratories	12,451
Winvan Paving Ltd	1,332,230
Wire Rope Industries Ltd	12,953
Witco Canada Inc	66,923
Withler, I L	13,341
Wittenberg, L	21,376
Wium Contracting, Arlan K	43,830
Wolf, N	39,320
Wolfram, E	57,002
Wolsey, J J	53,600
Wolthers, H	31,201
Wong, G B	27,191
Wood & Associates, D J	20,471
Wood Bulldozing Ltd, A	29,646
Wood Division of Ecolab Ltd, G H	21,205
Wood Graphics Ltd, Barb	16,350
Wood Management, Bill	63,249
Wood Tatum Mosser Brooke & Landis	20,528
Wood, D	52,311
Wood, W	11,728
Woodbridge Reed & Associates Ltd	44,314
Woodcock, D	19,048
Woodland Helicopters Ltd	34,003
Woodman, B	18,358
Woodmere Cattle Co	21,744
Woodmere Nursery Ltd	650,643
Woods Fencing Ltd, Peter	33,124
Woods Gordon	179,501
Woods Management Consultants, Gordon	16,269
Woods Trucking, Barry	14,683
Woods Trucking, Ben	31,129
Woods, G	31,345
Woodside, S	10,862
Woodward Stores Ltd	26,570
Woodward, C L	18,379
Woodward, P B	24,181
Woodward-Clyde Consultants	17,500
Woodyard, E	13,541
Woolco Department Stores	27,936
Woolman & Associates Ltd, L H	27,341
Woolsey Woodworking Ltd	18,002
Wordworks	180,140
Workers Compensation Board of B C	1,121,888
Workman, P	70,543
Workwear World	11,927
World Link Publications	38,111
Woroch, P	36,885
Woss Service Station	11,977
Wotherspoon, A	53,861
Woywitka & B Woywitka & F Haley, N	11,734
Wrays Transfer Ltd, L	38,545
Wren, L M	12,005
Wrenshall Consulting, C A	12,738
Wright & Associates Ltd, Norm	13,843
Wright Auto Electric (1982) Ltd, Stan	18,654
Wright Contracting	13,485
Wright Hillyard Parry & Fuller	24,322
Wright Parry Taylor & Fuller	73,909
Wright, B	20,552
Wright, G	56,647
Wright, R	11,940
Wright, R H	91,766
Wright, W	12,318
Wrightway Charter Co Ltd	29,703
Wrigley, L	43,399
Wrinch, W	53,675
Wu, W	23,200
Wuschke, S	10,060
Wyatt Co, The	79,338
Wyatt, K	10,659
Wycherly, P D	18,499
Wyeth Ltd	67,680
Wyles Contracting Ltd, Les	96,521
Wylie, A	10,514
Wylie, T	28,316
Wynford Realty Group Ltd	378,080
Wynndel Box & Lumber Co Ltd	54,254
Xerox Canada Inc	3,032,500
Xios Systems	20,430
Y M C A	337,228
Yan, M	22,125
Yard Holdings Ltd	12,908
Yardley, L	20,575
Yasek Holdings Ltd	21,914
Yates, N	10,276
Yeates General Trucking, Wilf	15,687
Yellow Point Propagation	36,663
Yellowhead Engineering & Technical Services Ltd	114,370
Yellowhead Helicopters Ltd	441,336
Yellowhead Road & Bridge (Prince George) ltd	12,952,722
Yellowhead Road & Bridge (Robson) Ltd	5,402,610
Yellowhead Road & Bridge (Vanderhoof) Ltd	6,386,402
Yellowhead Ski Club	10,800
Yellowhead Traffic Control	29,622
Ymir Forest Products Ltd	28,331
Yole, D	18,763
York Industrial Coatings Ltd	151,128
York, J	33,567
Yorkshire Woodwork	16,327
Yost Winter & McMurchie Insurance Agencies Ltd	85,004
Youds Planning Consultants	46,080
Youds, K	21,546
Young Contracting, Gary A	13,406
Young, G	24,240
Young, V	17,962
Young, W A	56,813
Younie, S E	40,333
Younker, R	65,473
Yukon Airways Ltd	249,684
Yukon Explosives	20,312
Yuros, P	24,773
Zadrabec, D	13,515
Zadravec, D	23,989
Zallen & Associates, M	33,367
Zaluski, L	16,652
Zanzibar Holdings	50,942
Zappone Bros Contracting	30,308
Zarges AFC Canada Ltd	24,528
Zaryski Trucking, A M	28,983
Zbeetnoff Consulting	29,525
Zed Data Systems Corp	65,897
Zeidler Forest Industries Ltd	1,007,582
Zeiss Canada Ltd, C	77,936
Zemrau & Associates Consultants Inc	87,634
Zenith Educational Consulting	47,893
Zenith Transport Ltd	393,462
Zenon Environmental Inc	3,355,801
Zentronics	62,484
Zephyr Ford Truck Centre Ltd	21,203
Zephyr Mercury Sales Ltd	21,932
Zethof, B	44,369
Zierra Systems Consultants Inc	123,464
Zimmer of Canada Ltd	15,647
Zimmermann, C	10,930
Zimonick, B	36,902
Zimonick, S	34,995
Zipp & Co in Trust	196,000
Zippy Print	10,398
Suppliers Under $10,000	48,670,567
	3,159,076,864
Transfers of unallocated benefits to salary and travel listing	(203,681,966)
Advances to local governments in rural areas recovered from property taxes collected by the province	(79,494,209)
Recoveries from third parties	(203,386,746)
Valuation allowances	(18,700,292)
Total supplier payments	2,653,813,651
Total grants and contributions	9,440,456,673
Total schedule of payments	12,094,270,324

Volume

2

1989-90

Public Accounts

Volume II

TRUST FUNDS, CROWN CORPORATIONS AND OTHER PUBLIC SECTOR AGENCIES

FOR THE FISCAL YEAR ENDED
MARCH 31, 1990

PROVINCE OF
BRITISH COLUMBIA

MINISTRY OF
FINANCE AND
CORPORATE RELATIONS

HON. MEL COUVELIER
Minister of Finance and Corporate Relations

British Columbia Cataloguing in Publication Data

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FINANCIAL STATEMENTS OF GOVERNMENT ORGANIZATIONS AND ENTERPRISES

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SUMMARY OF FINANCIAL STATEMENTS OF GOVERNMENT ORGANIZATIONS AND ENTERPRISES
(Unaudited)

(Thousands of Dollars)

	BALANCE SHEET			OPERATING STATEMENT		
	Assets	Liabilities	Equity	Income	Expenditure	Net Earnings (Losses)
Recorded on the Consolidated Basis						
British Columbia Buildings Corporation	719,333	592,149	127,184	266,583	247,465	19,118
British Columbia Educational Institutions Capital Financing Authority	447,223	447,223	—	65,800	65,800	—
British Columbia Health Care Research Foundation	9,738	8,584	1,154	8,450	7,554	896
British Columbia Heritage Trust	5,022	42	4,980	2,947	1,926	1,021
British Columbia Regional Hospital Districts Financing Authority	847,721	847,721	—	135,655	135,655	—
British Columbia School Districts Capital Financing Authority	871,811	871,811	—	168,725	168,725	—
British Columbia Systems Corporation	71,201	55,820	15,381	129,310	120,902	8,408
British Columbia Trade Development Corporation	3,758	3,222	536	8,634	7,568	1,066
British Columbia Year of Music Society	1,825	1,825	—	—	—	—
Downtown Revitalization Program Society of British Columbia	11,274	381	10,893	1,193	422	771
Health Facilities Association of British Columbia	63,208	63,208	—	15,215	15,215	—
Medical Services Commission of British Columbia	116,438	116,438	—	1,171,939	1,171,939	—
Science Council of British Columbia	20,037	246	19,791	19,119	14,005	5,114
Subtotals	3,188,589	3,008,670	179,919	1,993,570	1,957,176	36,394
Recorded on the Modified Equity Basis						
British Columbia Assessment Authority	7,719	3,101	4,618	41,412	39,775	1,637
British Columbia Enterprise Corporation	—	—	—	94,802	44,853	49,949
British Columbia Ferry Corporation	389,576	222,981	166,595	234,770	256,280	(21,510)
British Columbia Housing Management Commission	17,438	11,411	6,027	77,804	76,655	1,149
British Columbia Hydro and Power Authority	9,049,000	8,349,000	700,000	1,885,000	1,725,000	160,000
British Columbia Liquor Distribution Branch	72,093	72,093	—	1,284,951	865,353	419,598
British Columbia Lottery Corporation	61,605	61,605	—	548,147	342,788	205,359
B.C. Pavilion Corporation	164,173	6,382	157,791	35,177	35,177	—
British Columbia Petroleum Corporation						
—Petroleum Corporation Fund	26,253	62	26,191	5,709	57	5,652
—Natural Gas Price Adjustment Fund	58,282	32,979	25,303	353,474	365,427	(11,953)
British Columbia Railway Company	1,316,346	398,293	918,053	333,791	349,848	(16,057)
British Columbia Steamship Company (1975) Ltd.	5,057	1,015	4,042	431	414	17
British Columbia Transit	1,542,555	1,335,747	206,808	398,630	395,831	2,799
Creston Valley Wildlife Management Authority Trust Fund	304	5	299	299	271	28
Duke Point Development Limited	13,317	22,093	(8,776)	695	3,206	(2,511)
Housing Corporation of British Columbia	5,160	4	5,156	521	15	506
Insurance Corporation of British Columbia	2,559,387	2,408,922	150,465	1,524,301	1,434,206	90,095
Pacific Coach Lines Limited	43	—	43	1	—	1
Pacific National Exhibition	32,467	2,858	29,609	26,045	24,120	1,925
Provincial Capital Commission	3,047	205	2,842	3,013	2,739	274
Provincial Rental Housing Corporation	68,654	67,951	703	8,592	6,962	1,630
W.L.C. Developments Ltd.	21,843	5,182	16,661	19,787	2,316	17,471
Subtotals	15,414,319	13,001,889	2,412,430	6,877,352	5,971,293	906,059
GRAND TOTALS	18,602,908	16,010,559	2,592,349	8,870,922	7,928,469	942,453

NOTE

The figures on this schedule are taken from the financial statements of the above listed entities which are contained in this volume. As they do not all have the same fiscal year end, totals do not all apply to the 1989/90 fiscal year. Totals are shown only to give the reader an idea of the size and scope of the organizations on a collective basis.

BRITISH COLUMBIA ASSESSMENT AUTHORITY

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Board of Directors of the
British Columbia Assessment Authority, and

To the Minister of Municipal Affairs, Recreation and Culture,
Province of British Columbia:

I have examined the balance sheet of the British Columbia Assessment Authority as at December 31, 1989 and the statements of revenue, expenditure and equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
March 9, 1990

BRITISH COLUMBIA ASSESSMENT AUTHORITY
BALANCE SHEET
AS AT DECEMBER 31, 1989

ASSETS	1989	1988
Current Assets		
Cash and temporary investments	$ 4,781,856	$ 4,259,500
Accounts receivable	172,363	155,553
Prepaid expenses	532,203	127,796
	5,486,422	4,542,849
Fixed Assets [Note 3]		
Land, building, equipment and vehicles	6,235,090	5,060,114
Less accumulated depreciation	4,002,493	3,481,224
	2,232,597	1,578,890
	$ 7,719,019	$ 6,121,739
LIABILITIES AND EQUITY		
Current Liabilities		
Accounts payable and accrued liabilities	$ 2,587,782	$ 2,588,445
Current portion of long-term liabilities	-	65,980
	2,587,782	2,654,425
Long-Term Liabilities		
Obligations under capital leases	-	17,176
Employees' past benefits	513,257	534,775
	513,257	551,951
Less current portion	-	65,980
	513,257	485,971
	3,101,039	3,140,396
Equity		
In fixed assets	2,232,597	1,578,890
From operations	2,385,383	1,402,453
	4,617,980	2,981,343
	$ 7,719,019	$ 6,121,739

The accompanying nine notes are an integral part of these financial statements.

Approved by the Authority

John P. Taylor - Chairman of the Board

G. Zorn - Director of Finance

BRITISH COLUMBIA ASSESSMENT AUTHORITY
STATEMENT OF REVENUE, EXPENDITURE AND EQUITY
FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
REVENUE		
Province of British Columbia grant [Note 6]	$ 7,019,200	$ 6,867,200
Tax levies [Note 7]	33,129,617	30,456,493
Interest	556,271	408,228
Other	706,438	534,114
	41,411,526	38,266,035
EXPENDITURE		
Salaries and benefits	28,756,529	27,721,465
Directors' fees and expenses	124,466	93,783
Office accommodation	2,529,611	2,262,987
Travel	1,733,442	1,401,149
Office	1,820,129	1,973,309
Interest on capital leases	545	8,122
Other interest [Note 4]	460,708	274,273
Professional and special services	3,562,401	3,294,196
Depreciation	787,058	553,129
	39,774,889	37,582,413
EXCESS OF REVENUE OVER EXPENDITURE BEFORE EXTRAORDINARY ITEM	1,636,637	683,622
EXTRAORDINARY ITEM [Note 5]	-	713,607
NET EXCESS [DEFICIENCY] OF REVENUE OVER EXPENDITURE	1,636,637	[29,985]
EQUITY - BEGINNING OF YEAR	2,981,343	3,011,328
EQUITY - END OF YEAR	$ 4,617,980	$ 2,981,343

BRITISH COLUMBIA ASSESSMENT AUTHORITY
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
OPERATING ACTIVITIES		
Net excess [deficiency] of revenue over expenditure for the year	$ 1,636,637	$[29,985]
Depreciation	787,058	553,129
Gain on disposal of fixed assets	[78,423]	[65,317]
Net [decrease] increase in employees' past benefits	[21,518]	2,970
[Decrease] increase in net current liabilities, excluding cash resources	[422,514]	493,034
Funds provided by operations	1,901,240	953,831
INVESTING ACTIVITIES		
Acquisition of fixed assets	[1,447,898]	[786,621]
Proceeds of sale of fixed assets	85,556	67,778
Funds used for investing activities	[1,362,342]	[718,843]
FINANCING ACTIVITIES		
Repayments of obligations under capital leases, net of increases	[16,542]	[76,749]
INCREASE IN FUNDS	522,356	158,239
FUNDS AT BEGINNING OF YEAR	4,259,500	4,101,261
FUNDS AT END OF YEAR	$ 4,781,856	$ 4,259,500

Funds consist of cash and temporary investments.

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1989

1. THE AUTHORITY

The purpose of the Authority, as set out in the Assessment Authority Act, is to establish and maintain assessments that are uniform in the whole of the Province in accordance with the Assessment Act.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles. Significant accounting policies followed in the preparation of these financial statements are:

(a) Fixed assets

Fixed assets are stated at cost. Depreciation is provided on a straight line basis using the following annual rates:

Building	5%
Furniture and equipment	20%
Motor vehicles	20%

Fixed assets include the cost of leased equipment in cases where the Authority will enjoy substantially all of the economic benefits to be derived from an asset during the lifetime of its lease. Cost approximates the fair market value of the leased equipment at the start of the lease. The balance of the unpaid lease obligations, excluding interest, is included in the Authority's liabilities.

(b) Employees' past benefits

At the time of the formation of the British Columbia Assessment Authority, the Authority negotiated an agreement with those designated employees whose previous working agreements contained clauses which called for payment of certain benefits upon death, retirement or termination of employment. The benefits under the agreement are recognized as a long-term liability, with an amount equal to payments due within the immediate twelve months following the statement date segregated and recognized as a current liability. Adjustments to the liability resulting from changes in salary rates are charged to the current year. Payments of benefits are treated as a reduction of the liability.

(c) Tax levy revenue

Recognition of tax levy revenue is consistent with the provisions of Section 16(3) of the Assessment Authority Act. Tax levy revenue of the Authority is recognized at the time taxes are collected by the municipality or the Minister of Finance and Corporate Relations, as applicable.

(d) Temporary investments

Temporary investments are recorded at the lower of cost and market value.

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1989

3. FIXED ASSETS

	1989			1988
	Cost	Accumulated Depreciation	Net	Net
Land	$ 178,000	$ -	$ 178,000	$ 178,000
Building	223,249	158,680	64,569	75,732
Furniture & equipment	5,084,125	3,363,793	1,720,332	1,183,954
Motor vehicles	749,716	480,020	269,696	141,204
	$6,235,090	$4,002,493	$2,232,597	$1,578,890

4. FINANCING

Under Section 16(4) of the Assessment Authority Act, the Authority may, "pending receipt of the proceeds of the taxes, borrow an amount not exceeding the proceeds of the taxes...and the loan shall be repaid from the proceeds of the taxes."

The maximum borrowings by the Authority outstanding at any time in 1989 were $14,497,695 [1988: $12,387,900].

5. EXTRAORDINARY ITEM - MAJOR INDUSTRIAL PROPERTIES VALUATION PROJECT

The Assessment Amendment Act, 1987 established a new class of properties consisting of industrial improvements, as defined in Section 26.2 of the Assessment Act, and the land used in conjunction with the operation of those industrial improvements. Actual values of improvements within this class are determined in accordance with costing manuals and depreciation rates prescribed by the Lieutenant Governor in Council. To conform to the legislation, the Authority began in 1987 and completed in 1988, the preparation of costing manuals and the reinventorying of the improvements falling within the definition of the new class. Salaries and benefits associated with this project were charged to the general salary and benefit accounts.

6. PROVINCE OF BRITISH COLUMBIA GRANT

The Authority, as indicated in Section 15(4) of the Assessment Authority Act, may receive an annual operating grant as appropriated by the Legislature. In 1989, this amount was $7,019,200 [1988: $6,867,200].

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1989

7. TAX LEVIES

The Authority by by-law, and subject to the prior approval of the Lieutenant Governor in Council, each year imposes and levies a tax upon all taxable property in the Province, except on the property of British Columbia Hydro and Power Authority. A copy of this by-law is forwarded to the Tax Collector of every municipality in the Province and to the Surveyor of Taxes so that the taxes so levied will be placed on the tax rolls. The proceeds of the taxes so levied and collected by the municipalities or the Minister of Finance and Corporate Relations constitute the Authority's tax levies revenue.

Under Section 15(4) of the Assessment Authority Act, the Authority's annual tax levies are to be "at rates sufficient to maintain the operating fund." The operating fund is defined under Section 15(3) as "the total amount required to meet the annual operating and capital expenses of the Authority." Section 15(4) further specifies that in determining the rate of taxation to be levied "the Authority shall take into account the amount of the annual operating grant."

Based on the above, there was levied on all taxable property in the Province, except on the property of British Columbia Hydro and Power Authority, a tax on each class of property at a rate as set out below:

1989		1988	
Class of Property Prescribed under Section 26 of the Assessment Act	Rate of Tax Applied Against each $1000 of Net Taxable Value of Property	Class of Property Prescribed under Section 26 of the Assessment Act	Rate of Tax Applied Against each $1000 of Net Taxable Value of Property
1 Residential	.1728	1 Residential	.1841
2 Utilities	.6048	2 Utilities	.6444
3 Unmanaged Forest	.6912	3 Unmanaged Forest	.7364
4 Major Industrial	.5875	4 Major Industrial	.6259
5 Light Industry	.5875	5 Light Industry	.6259
6 Business & Other	.4234	6 Business & Other	.4510
7 Managed Forest	.5184	7 Managed Forest	.5523
8 Recreational/ non-profit	.1728	8 Recreational/ non-profit	.1841
9 Farm	.1728	9 Farm	.1841

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1989

8. COMMITMENTS

The Authority is committed to make the following payments on buildings and equipment under operating leases for periods of more than one year:

1990	$1,375,710
1991	1,053,803
1992	817,707
1993	509,380
1994	416,627
1995 - 1999	1,078,395
	$5,251,622

9. PENSION LIABILITY

The Authority and its employees make contributions to the Public Service Superannuation Fund in accordance with the Pension (Public Service) Act. The Superannuation Commission of the Province of British Columbia administers the pension fund, including the payment of pension benefits, on behalf of employers and employees to whom the Act applies.

BRITISH COLUMBIA BUILDINGS CORPORATION

ARTHUR ANDERSEN & CO.
CHARTERED ACCOUNTANTS

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1055 WEST HASTINGS STREET
VANCOUVER, CANADA
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AUDITORS' REPORT

To the Lieutenant-Governor-in-Council
Province of British Columbia

We have examined the balance sheets of British Columbia Buildings Corporation as at March 31, 1990 and 1989 and the related statements of income, retained earnings and changes in financial position for the years then ended. Our examinations were made in accordance with generally accepted auditing standards and, accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Buildings Corporation as at March 31, 1990 and 1989 and the results of its operations and the changes in its financial position for the years then ended in accordance with generally accepted accounting principles applied on a consistent basis.

Arthur Andersen & Co.

CHARTERED ACCOUNTANTS

Vancouver, Canada
May 4, 1990

BRITISH COLUMBIA BUILDINGS CORPORATION

BALANCE SHEET

$ thousands

	March 31	
	1990	1989
ASSETS		
Real estate investments		
Income-producing properties (note 2)	535,972	531,692
Income-producing properties under construction (note 3)	133,851	64,054
Land held for development (note 4)	8,246	7,753
	678,069	603,499
Corporate properties and equipment (note 5)	7,486	7,731
Unamortized debt discount and issue expenses	14,447	4,390
Other assets (note 6)	19,331	28,262
	719,333	643,882
LIABILITIES		
Long-term debt (note 7)	373,280	319,783
Notes payable to the Province of British Columbia (note 8)	12,182	22,487
Short-term debt (note 9)	137,317	111,019
Other liabilities (note 10)	69,370	81,010
EQUITY		
Contributions by the Province of British Columbia (note 11)	55,528	55,528
Retained earnings	71,656	54,055
	719,333	643,882

Commitments (note 12)

On Behalf of the Board:

Len Fox, Director

Robert E. Parkinson, Director

The accompanying notes are an integral part of these statements.

BRITISH COLUMBIA BUILDINGS CORPORATION

STATEMENT OF INCOME

$ thousands

	Year ended March 31 1990	1989
REVENUE		
Rentals	241,252	235,741
Other income	25,331	24,384
	266,583	260,125
EXPENSES		
Property management	76,509	68,500
Leases	60,093	53,961
Depreciation	32,172	31,003
Energy	12,347	13,210
Property taxes and grants	10,510	11,230
General and administrative	8,155	8,408
	199,786	186,312
INCOME BEFORE INTEREST	66,797	73,813
Interest (note 13)	47,679	45,655
NET INCOME	19,118	28,158

STATEMENT OF RETAINED EARNINGS

	Year ended March 31 1990	1989
Balance, beginning of year	54,055	48,609
Net income	19,118	28,158
	73,173	76,767
Dividend	1,517	22,712
Balance, end of year	71,656	54,055

The accompanying notes are an integral part of these statements.

BRITISH COLUMBIA BUILDINGS CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

$ thousands

	Year ended March 31	
	1990	1989
OPERATING ACTIVITIES		
Net income	19,118	28,158
Non-cash items - depreciation and amortization	35,608	33,516
- gains on disposal of properties	(3,284)	(6,600)
Other assets and liabilities, net change	(5,118)	12,683
	46,324	67,757
FINANCING ACTIVITIES		
Long-term debt issued	129,361	-
Long-term debt repayments	(56,478)	(11,476)
Increase in sinking funds	(19,386)	(16,270)
Decrease in notes payable to the Province	(10,305)	(10,306)
Increase in short-term debt	26,298	68,929
	69,490	30,877
INVESTMENT ACTIVITIES		
Real estate investments	(110,208)	(76,564)
Sale proceeds from disposal of properties	9,322	13,318
Corporate properties and equipment	(2,327)	(1,579)
	(103,213)	(64,825)
DIVIDENDS		
Dividend declared	(1,517)	(22,712)
Increase (decrease) in dividend payable	(21,195)	(253)
	(22,712)	(22,965)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(10,111)	10,844

The accompanying notes are an integral part of these statements.

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1990 ($ thousands)

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1. Accounting Policies

The Corporation is incorporated under the British Columbia Buildings Corporation Act as a Crown Corporation of the Province of British Columbia, and is an agent of the Crown.

(a) Real Estate Investments

Real estate investments and corporate properties and equipment are recorded at cost less accumulated depreciation. In addition to land and direct costs, amounts capitalized to real estate investments during development and construction include property taxes and the applicable portion of both interest on general borrowings and general and administrative expenses.

(b) Depreciation

Real estate investments and corporate properties and equipment are depreciated on an individual basis by the straight-line method over their estimated useful lives or lease terms. Depreciation is prorated by month in the year of acquisition or disposal.

The estimated useful lives or lease terms of income-producing and corporate properties are between five and forty years. The estimated useful lives of all other assets are between three and ten years.

(c) Income Taxes

The Corporation is exempt from Federal and Provincial income taxes.

(d) Sinking Funds

Payments made to sinking funds with respect to retirement provisions of sinking fund bonds and debentures, together with accumulated sinking fund earnings, are netted against the related debt. The related sinking funds will be applied against the bonds or debentures when they are redeemed and cancelled. Interest earned on the sinking funds is treated as interest income with a corresponding increase in the sinking funds.

(e) Amortization of Debt Discount and Issue Expenses

Debt discount is amortized by the effective rate of interest method and issue expenses are amortized on a straight-line basis, both over the terms of the applicable debt.

(f) Cash and Cash Equivalents

Cash and cash equivalents for purposes of the Statement of Changes in Financial Position includes cash and temporary investments, net of bank indebtedness.

(g) Rentals Received in Advance

Rentals received in advance are amortized using the effective rate of interest method over a period of approximately ten years.

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1990 ($ thousands)

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2. Income-Producing Properties

	1990	1989
Net book value:		
Cost	770,856	746,733
Accumulated depreciation	(234,884)	(215,041)
	535,972	531,692
Activity:		
Net book value, beginning of year	531,692	519,660
Properties transferred from income-producing properties under construction	37,585	45,370
Acquisitions (Disposals), Net	(4,277)	(5,346)
Depreciation expense	(29,028)	(27,992)
Net book value, end of year	535,972	531,692

3. Income-Producing Properties Under Construction

	1990	1989
Balance, beginning of year	64,054	34,804
Direct development and construction costs	94,251	67,101
Capitalization of:		
Interest	6,882	3,743
General and administrative expenses	6,249	3,776
Cost of properties completed and transferred to income-producing properties	(37,585)	(45,370)
Balance, end of year	133,851	64,054

4. Land Held For Development

	1990	1989
Balance, beginning of year	7,753	7,842
Capitalization of interest and property tax	244	79
Acquisitions (Disposals), Net	249	(168)
Balance, end of year	8,246	7,753

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1990 ($ thousands)

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5. Corporate Properties and Equipment

	1990	1989
Cost:		
Office and data processing equipment	12,535	11,240
Corporate properties and leasehold improvements	3,163	3,191
Maintenance equipment	2,659	2,443
Vehicles	3,771	3,244
	22,128	20,118
Accumulated depreciation	(14,642)	(12,387)
	7,486	7,731

6. Other Assets

	1990	1989
Temporary investments, at cost, with the Province of British Columbia	-	11,000
Accounts receivable		
- Province of British Columbia	14,346	13,464
- Other	4,306	2,428
Prepaid expenses	679	1,370
	19,331	28,262

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1990 ($ thousands)

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7. Long-Term Debt	1990	1989
Principal outstanding:		
32 series at an average effective interest rate of 11.75% maturing at various times to 2005 (1989 - 27 series at an average effective interest rate of 11.96%)	467,504	394,621
Sinking funds on deposit with the Minister of Finance and Corporate Relations for British Columbia, relating to long-term debt of $357,727 (1989 - $313,041)	(94,224)	(74,838)
	373,280	319,783

At March 31, 1990, the coupon rates on the long-term debt ranged from 5.25% to 15.69% (1989 - 8.50% to 15.69%).

Of the long-term debt outstanding, $277,361 (1989 - $193,000) is payable to the Minister of Finance and Corporate Relations for British Columbia. The Province has unconditionally guaranteed the principal and interest of all other long-term debt issued by the Corporation.

At the option of the Minister of Finance for Canada, Sinking Fund Debentures with an aggregate principal of $165,041 maturing between 1997 and 2003 may be called prior to maturity under certain conditions on six months written notice.

Principal payments, net of projected sinking fund balances at maturity, and sinking fund payments for each of the next five years:

1990/91	22,527
1991/92	46,119
1992/93	68,294
1993/94	15,822
1994/95	60,797

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1990 ($ thousands)

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8. Notes Payable to the Province of British Columbia

The promissory notes are non-interest bearing, callable on 30 days notice, and repayable semi-annually in varying amounts to March 31, 1992, as follows:

1990/91	10,306
1991/92	1,876
	12,182

9. Short-Term Debt

The interest rates on short-term debt range from 11.32% to 13.27% (1989 - 11.09% to 12.87%), and result in an effective interest rate of 12.56% (1989 - 11.92%) for the notes outstanding. Included in short-term notes is $137,317 (1989 - $102,154) payable to the Minister of Finance and Corporate Relations for British Columbia. These notes mature at varying dates to January 10, 1991.

10. Other Liabilities

	1990	1989
Due to bank, unsecured	498	1,387
Accounts payable and accrued liabilities	27,608	25,852
Holdbacks	11,650	4,623
Accrued interest payable:		
- Province of British Columbia	10,479	7,961
- Other	6,130	6,218
Rentals received in advance from the Province of British Columbia	11,488	12,257
Dividend payable	1,517	22,712
	69,370	81,010

11. Contributions by the Province of British Columbia

	1990	1989
Balance, beginning of year	55,528	55,538
Land returned to the Province	-	10
Balance, end of year	55,528	55,528

BRITISH COLUMBIA BUILDINGS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1990 ($ thousands)

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12. Commitments

The Corporation estimates that the cost to complete projects under construction will be $52,000 of which $27,000 has been committed.

The Corporation has entered into leases with third parties to provide space for its client ministries and its head office for varying periods up to the year 2037, at a total aggregate net rental of approximately $243,000. Most leases are for between five and ten years and include renewal options.

Minimum annual lease payments which will be charged to operations in subsequent years, for leases committed at March 31, 1990:

1990/91	53,000
1991/92	47,000
1992/93	38,000
1993/94	30,000
1994/95	22,000
Post 1994/95	53,000

13. Interest

	1990	1989
Interest on long-term debt	47,448	45,433
Other interest	12,979	7,987
Amortization of debt discount and issue expenses	3,435	2,513
	63,862	55,933
Deduct:		
Interest earned	9,250	6,499
Interest capitalized	6,933	3,779
	16,183	10,278
	47,679	45,655

14. Related Party Transactions

The Corporation received 83% of its total revenues from Provincial Government ministries. These revenues consist primarily of rents that are determined with reference to market; however, in such cases where comparable market rates do not exist, rents are based on the amortization of the capital costs.

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR'S REPORT

To the Members of the British Columbia Educational
Institutions Capital Financing Authority, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the balance sheet of the British Columbia Educational Institutions Capital Financing Authority as at March 31, 1990 and the statements of financing and lending activities and changes in sinking funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at March 31, 1990 and the results of its operations and changes in sinking funds for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 11, 1990

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

BALANCE SHEET

AS AT MARCH 31, 1990

ASSETS

	In Thousands	
	1990	1989
Loans receivable (note 3)	$554,159	$481,958
Less: Sinking funds (note 5)	128,177	104,971
	425,982	376,987
Accrued interest receivable	21,241	19,337
	$447,223	$396,324

LIABILITIES

	1990	1989
Term debt (note 4)	$554,159	$481,958
Less: Sinking funds (note 5)	128,177	104,971
	425,982	376,987
Accrued interest payable	21,241	19,337
	$447,223	$396,324

The five accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Mel Couvelier, Chairman

David L. Emerson, Secretary

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF FINANCING AND LENDING ACTIVITIES

FOR THE YEAR ENDED MARCH 31, 1990

	In Thousands	
	1990	1989
Funds generated from		
Interest on loans receivable	$ 65,800	$60,230
Debentures issued	76,414	35,980
	$142,214	$96,210
Funds applied to		
Interest on term debt	$ 65,800	$60,230
Loans issued	76,414	35,980
	$142,214	$96,210

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF CHANGES IN SINKING FUNDS

FOR THE YEAR ENDED MARCH 31, 1990

	In Thousands	
	1990	1989
Increase		
Instalments	$ 12,877	$ 12,311
Investment income	12,553	8,787
	25,430	21,098
Decrease		
Funds management fees (note 5)	74	64
Term debt retired	2,150	-
	2,224	64
Net increase in Sinking Funds	23,206	21,034
Sinking Funds, Beginning of Year	104,971	83,937
Sinking Funds, End of Year	$128,177	$104,971

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

1. The Authority

The Authority was established by the Educational Institution Capital Finance Act, R.S.B.C. 1979, Chapter 102, as amended. Section 3 of the Act states "The purpose of the authority is to lend money to designated educational institutions to finance their capital expenditures".

The loans made by the Authority to the educational institutions are financed by, and have interest rates and maturity dates identical to, the borrowing of the Authority itself.

2. Significant accounting policies

Sinking fund investments

i) Units in Province of British Columbia Pooled Investment Portfolios are carried at the lower of cost of acquisition, adjusted by income attributed to the units, and market value.

ii) Long-term investments are valued at cost of acquisition adjusted by amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

3. Loans receivable

Loans receivable of $527,083,383 (1989: $451,694,000) are redeemable in whole or in part before maturity, on five months' notice, at the option of the Chairman of the Authority. Further loans receivable of $2,000,000 (1989: $5,188,000) are redeemable in whole or in part before maturity, on thirty days' notice, at the option of the Chairman of the Authority. The remaining loans receivable of $25,075,662 (1989: $25,075,662) are not redeemable before maturity.

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

4. Term debt

	In Thousands	
	1990	1989
Held by:		
Canada Pension Plan Investment Fund 9.13% to 17.51% debentures, due 1998 through 2009	$456,419	$450,669
Province of British Columbia Pension Funds 11.75% debentures, due 1993	3,747	4,772
Province of British Columbia 9.00% to 13.5% debentures, due 1990 through 2010	93,993	26,517
	$554,159	$481,958

Debentures issued to the Canada Pension Plan Investment Fund are redeemable in whole or in part before maturity, on six months' notice, at the option of the Minister of Finance of Canada, subject to certain restrictions.

Debentures maturing in the next five fiscal years are as follows:

	In Thousands
1991	7,022
1992	13,827
1993	-
1994	6,227
1995	17,710

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

4. Term debt (continued)

Sinking fund instalments due in the next five fiscal years are as follows:

	In Thousands
1991	17,108
1992	16,850
1993	14,984
1994	14,984
1995	14,447

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on $460,166,000 (1989 $455,441,000) of the debt of the Authority.

5. Sinking funds

	In Thousands 1990	 1989
Cash	$ 16	$ -
Units in Province of British Columbia Pooled Investment Portfolio (at market)	54,137	71,501
Long-term investments (market value $55,390,283; 1989: $20,688,312)	60,522	22,611
Accrued interest	1,130	378
Other assets	12,392	10,498
	128,197	104,988
Less: Accounts payable	20	17
	$128,177	$104,971

Sinking fund instalments received from the educational institutions in respect of their debt to the Authority, together with the investment income earned thereon, are placed in sinking funds maintained by the trustee, the Minister of Finance and Corporate Relations. These funds provide for the retirement of educational institutions' debt and in turn, for the retirement of the debt of the Authority at maturity.

Long-term investments consist primarily of bonds of the Government of Canada, various provinces and Crown corporations.

Other assets represent the share of funds held in the Province's fiscal agency loan program sinking fund. The fund consists of investments in the Province of British Columbia Pooled Investment Portfolio ST2.

Funds management fees have been charged to the sinking funds of the Authority by the Minister of Finance and Corporate Relations in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR'S REPORT

To the Shareholder of British Columbia Enterprise Corporation, and

To the Minister of Tourism,
Province of British Columbia

I have examined the consolidated balance sheet of British Columbia Enterprise Corporation as at March 31, 1990 and the consolidated statements of earnings and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 17, 1990

BRITISH COLUMBIA ENTERPRISE CORPORATION

CONSOLIDATED BALANCE SHEET

AS AT MARCH 31, 1990

	1990	1989
ASSETS		
Cash	$ 2	$ 7,614,382
Short-term deposits	-	19,693,878
Accounts receivable	-	5,327,725
Agreements for sale and mortgages receivable	-	3,255,700
Net investment in sales-type leases	-	7,527,400
Property held for sale (Note 3)	-	49,205,430
Other assets	-	273,585
	$ 2	$ 92,898,100
LIABILITIES		
Accounts payable, deposits and accrued liabilities	$ -	$ 13,233,054
Debt (Note 4)	-	54,903,377
	-	68,136,431
SHAREHOLDER'S EQUITY		
Share capital (Note 5)	2	2
Contributed surplus (Note 6)	-	-
Appraisal increase credits (Note 7)	-	3,957,876
Retained earnings	30,026,421	20,803,791
	30,026,423	24,761,669
Net assets transferred to shareholder (Note 8)	(30,026,421)	-
	2	24,761,669
	$ 2	$ 92,898,100

Contingencies (Note 9)

APPROVED BY THE BOARD

Director

BRITISH COLUMBIA ENTERPRISE CORPORATION

CONSOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS

FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
REVENUE		
Land sales and leases	$ 90,948,155	$174,380,293
Transfer of rights to public participation funding	-	20,000,000
Lease financing	309,783	978,985
Rental	127,590	2,393,448
Loan interest and commitment fees	-	19,932,958
Loan management fees	-	645,342
Interest	3,010,212	9,187,654
Other	406,420	7,406,830
	94,802,160	234,925,510
EXPENSES		
Cost of land sales and leases	17,921,212	164,630,126
Interest	5,239,293	11,616,923
Staff remuneration	1,412,784	3,818,737
Professional services	1,599,545	3,901,748
Marketing	159,797	783,078
Utilities and maintenance	213,102	639,642
Office overhead	571,432	1,072,785
Taxes, grants in lieu of taxes and licenses	918,201	2,621,125
Transportation	28,188	88,766
Corporate insurance	33,587	105,560
Depreciation and amortization	80,995	532,845
Miscellaneous	338,873	107,476
Provision for doubtful accounts	32,849	-
	28,549,858	190,118,811
Reversal of provision for doubtful loans	-	(14,801,745)
	28,549,858	175,317,066
NET EARNINGS FROM OPERATIONS BEFORE EXTRAORDINARY ITEMS	66,252,302	59,608,444
Extraordinary items - (Note 10)	(16,303,042)	1,364,847
NET EARNINGS FOR THE YEAR	49,949,260	60,973,291
RETAINED EARNINGS - BEGINNING OF YEAR	20,803,791	2,447,972
Elimination of accumulated deficits of subsidiaries transferred	15,398,547	-
Dividends	(56,125,177)	(43,162,846)
Transfer from appraisal increase credits	-	545,374
RETAINED EARNINGS - END OF YEAR	$ 30,026,421	$ 20,803,791

BRITISH COLUMBIA ENTERPRISE CORPORATION

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
CASH PROVIDED FROM (USED FOR)		
OPERATING ACTIVITIES		
Net earnings before extraordinary items	$ 66,252,302	$ 59,608,444
Non-cash items - Add (deduct):		
Depreciation and amortization	80,955	532,845
Deferred revenue (included in accounts payable)	(320,281)	(2,743,236)
	66,012,976	57,398,053
Extraordinary items	(16,303,042)	1,364,847
Changes in non-cash working capital		
Property held for sale	27,196,450	171,292,556
Industrial loans receivable	-	149,580,499
Accounts receivable, agreements for sale and net investment in sales-type leases	12,308,106	5,096,092
Accounts payable, deposits and accrued liabilities	(7,808,273)	(3,758,093)
	81,406,217	380,973,954
FINANCING ACTIVITIES		
Contributed surplus	36,441,170	(300,326,032)
Debt	(41,903,377)	(106,395,176)
Debt of subsidiary companies forgiven	(29,817,047)	-
	(35,279,254)	(406,721,208)
OTHER ACTIVITIES		
Dividends paid	(56,125,177)	(43,162,846)
Subsidiaries transferred		
Non-cash working capital		
Property held for sale	22,008,980	-
Accounts receivable, agreements for sale and net investment in sales-type leases	3,995,349	-
Accounts payable, deposits and accrued liabilities	(5,104,500)	-
Debt	(13,000,000)	-
Contributed surplus	(6,624,123)	-
Appraisal increase credits	(3,957,876)	-
Retained earnings	15,398,547	-
Net assets transferred to shareholder	(30,026,421)	-
	(73,435,221)	(43,162,846)
(DECREASE) IN CASH AND SHORT-TERM DEPOSITS	(27,308,258)	(68,910,100)
CASH AND SHORT-TERM DEPOSITS - BEGINNING OF YEAR	27,308,260	96,218,360
CASH AND SHORT-TERM DEPOSITS - END OF YEAR	$ 2	$ 27,308,260

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

1. THE CORPORATION AND BASIS OF PRESENTATION

British Columbia Enterprise Corporation (the Corporation) was incorporated under the Company Act of British Columbia as British Columbia Place Ltd., a provincial Crown corporation having special powers under the British Columbia Place Act (now the British Columbia Enterprise Corporation Act).

Pursuant to provincial legislation, the Corporation was renamed and, effective March 31, 1987, acquired the assets, liabilities and responsibilities for associated operations of British Columbia Development Corporation. Also, effective March 31, 1987, the Corporation transferred certain assets to its wholly-owned subsidiary, B.C. Pavilion Corporation, and then transferred ownership of that subsidiary to the Province of British Columbia. In addition, the legislation provided for the financial restructuring of the Corporation effective March 31, 1987.

The mandate of the Corporation was to privatize ownership of its assets and operations by various sale processes to achieve fair value for the shareholder. The Corporation excluded from sale certain assets and operations, due to their special nature or to public policy considerations. Effective September 30, 1989, the Corporation ceased operations and, pursuant to a tri-partite agreement between the Corporation, the Province and B.C. Pavilion Corporation, transferred all its remaining assets, liabilities, rights, interests, obligations and related operational responsibilities to the Province and to B.C. Pavilion Corporation. The latter also assumed responsibility for administering the wind up of the business of the Corporation.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Consolidation

These consolidated financial statements include the accounts of the Corporation and its wholly-owned subsidiaries, The First Capital City Development Company Limited and Lonsdale Quay Development Company Limited. On January 5, 1990, The First Capital City Development Company Limited was dissolved pursuant to the Company Act. Lonsdale Quay Development Company Limited is being voluntarily liquidated with the dissolution expected to become effective in October 1990.

Also included are the results of two other wholly-owned subsidiaries, Duke Point Development Limited and W.L.C. Developments Ltd. (which includes its wholly-owned subsidiaries Whistler Golf Ltd. and Whistler Conference Centre Inc.) for the five months ended August 31, 1989. On August 31, 1989, the Corporation transferred the share ownership of these two subsidiaries to the Province at the recorded book values of the shares in the accounts of the Corporation as at that date (Note 11).

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(b) Property Held For Sale

i) Land and Improvements

Land and improvements, other than public facilities, are recorded at the lower of cost, less any accumulated depreciation charged on revenue-producing assets, and estimated net realizable value. For properties anticipated to be transferred to the Province or others for ongoing administration, the estimated net realizable value is determined to equal book values.

The Corporation capitalizes all direct acquisition, construction and development costs relating to land and improvements. Administrative overheads, financing charges and other carrying costs are not capitalized.

ii) Public Facilities

The Corporation capitalizes all direct acquisition, construction and development costs, together with carrying costs. The carrying costs include interest, grants in lieu of property taxes, other related costs and the applicable portion of general and administrative expenses which were incurred during the construction of these assets.

The Whistler Conference Centre is recorded at estimated replacement cost, as appraised by Phillips, Barrett, Kaiser Engineering Ltd. at November 25, 1985, plus the actual cost of additions to date, less a provision for potential loss on disposal.

The Whistler parking structures are recorded at estimated replacement cost, as appraised by Grover, Elliott & Co. Ltd. at January 21, 1985, less a provision for potential loss on disposal. There have been no additions to the parking structures since the date of the appraisal.

Other public facilities are recorded at cost, less a provision for potential loss on disposal.

(c) Depreciation

No depreciation is provided against public facilities, which are leased for nominal amounts and are considered non-revenue-producing.

Buildings which are considered to be revenue-producing are depreciated on a straight-line basis over their estimated useful lives.

Other assets, primarily office furniture and equipment, are depreciated on a straight-line basis over their estimated useful lives.

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(d) Amortization of Deferred Charges

Debt discount on long-term borrowings is deferred and amortized on a straight-line basis over the term of the debt.

(e) Accounting for Land Sales and Sales-type Leases

Revenue from land sales and sales-type leases is recognized when all material requirements related to the transactions have been met and cash or appropriate security equal to at least 10% of the total proceeds has been received.

Land leases for periods of 65 to 99 years, where all revenue is received within the first three years and where no costs or risks with respect to the land are retained by the Corporation, are accounted for using the method prescribed for sales-type leases. Under this method, income or loss is recognized at the inception of the lease as though the land had been sold.

Land leases which convey substantially all the benefits and risks of ownership of the land to the lessee have been classified as sales-type leases. The net investment in these leases is carried at the present value of the minimum lease payments receivable over the lease term, and is equal to the current option price at which the lessee may acquire the property under lease. Finance income related to these leases is recognized in a manner that produces, over the lease term, a constant rate of return on investment in the lease.

(f) Income Taxes

The Corporation is exempt from federal and provincial income taxes.

3. PROPERTY HELD FOR SALE

Property held for sale is comprised of the following:

	1990	1989
Land and improvements	$ -	$ 44,942,473
Public facilities and related equipment, net of provision for potential loss on disposal	-	4,262,957
	$ -	$ 49,205,430

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

4. DEBT

Debt is due to the Province, and is comprised of the following:

	1990	1989
Principal - long-term borrowings	$ -	$ 49,498,022
Interest	-	5,405,355
	$ -	$ 54,903,377

The principal amount of long-term borrowings at March 31, 1989 is recorded net of unamortized debt discount of $4,118,978.

The average cost of funds for long-term borrowings was 9.85% (1989 - 8.64%).

On September 27, 1989, the Corporation purchased securities for $26,673,181 to provide sufficient funds to service and retire debt with principal outstanding of $27,000,000. These securities have been place in an irrevocable trust with the Province. The debt is considered extinguished for financial reporting purposes and has been removed from the balance sheet.

The balance of the unamortized debt discount of $2,137,438, reduced by a gain of $326,819 on the extinguishment of the debt, has been written off and recorded as an interest expense.

5. SHARE CAPITAL

	$
Authorized - 10,000 common shares without par value	
Issued and fully paid - 2 common shares	2

6. CONTRIBUTED SURPLUS

Contributed surplus arose from the reorganization and restructuring referred to in Note 1. For the year ended March 31, 1989, contributed surplus was reduced to nil as a result of transfers of certain assets and liabilities to the Province and B.C. Pavilion Corporation.

In the current year, contributed surplus arises on the transfer of two subsidiaries to the Province (Note 11) since the accumulated deficits of those subsidiaries at the date of the financial restructuring had previously been charged against contributed surplus of the Corporation.

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

6. CONTRIBUTED SURPLUS (cont'd)

As explained in Note 10, part of the loss on forgiveness of debt due from the subsidiaries has been charged against contributed surplus.

	1990	1989
Contributed surplus at beginning of year	$ -	$300,326,032
Arising on transfer of subsidiaries:		
Pre-restructuring deficit of Duke Point Development Limited	26,521,337	-
Pre-restructuring deficit of W.L.C. Developments Ltd.	9,919,833	-
	36,441,170	300,326,032
Transfer of certain assets and liabilities to the Province and B.C. Pavilion Corporation	-	(300,326,032)
Reduction of contributed surplus on the transfer of W.L.C. Developments Ltd. to the Province	(6,624,123)	-
Debt forgiven (Note 10)	(29,817,047)	-
	$ -	$ -

7. APPRAISAL INCREASE CREDITS

Excess of appraisal value of public facilities over cost consists of the following:

	1990	1989
Whistler Conference Centre	$ -	$ 2,190,250
Whistler parking structures	-	1,767,626
	$ -	$ 3,957,876

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

8. NET ASSETS TRANSFERRED TO SHAREHOLDER

As explained in Note 1, the Corporation transferred certain assets and liabilities to the Province and, under instructions from the shareholder, to B.C. Pavilion Corporation.

Since the Corporation has ceased operations and is to be wound up, this amount represents in effect a distribution to the Province, and accordingly is shown as a reduction from shareholder's equity. It is made up as follows:

Receivable from the Province at the beginning of the year	$ 3,674,510
Payments made by the Corporation on behalf of the Province	1,285,323
	4,959,833
Net assets transferred to the Province:	
Cash and short-term deposits	19,031,633
Shares in subsidiaries transferred (Note 11)	3
Agreements for sale and mortgages receivable	293,156
Property held for sale	9,643,319
Other assets - equipment and furniture	172,399
Accounts payable, deposits and accrued liabilities	(9,887,974)
Debt	(2,136,304)
	17,116,232
Net assets transferred to B.C. Pavilion Corporation:	
Transferred during the period:	
Property held for sale	6,108,096
Other assets - equipment	9,423
Transferred pursuant to the tri-partite agreement:	
Cash	3,439,576
Accounts receivable	601,151
Accounts payable, deposits and accrued liabilities	(2,207,890)
	7,950,356
	$ 30,026,421

Under the tri-partite agreement, B.C. Pavilion Corporation was obligated to pay the Province monies deemed, at November 30, 1989, to be in excess of funding required to meet outstanding obligations assumed under the agreement. The amount paid at that date was $2,650,000.

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

9. CONTINGENCIES

A number of legal actions have been brought against the Corporation claiming damages and other unspecified amounts. In the opinion of management and legal counsel, the outcome of these legal actions was not determinable at September 30, 1989. As of this date, the Province assumed all the obligations of the Corporation (Note 1). Consequently, no provision for potential losses, if any, is reflected in these consolidated financial statements.

10. EXTRAORDINARY ITEMS

Immediately prior to the transfer of the two subsidiary companies to the Province (Note 11), the Corporation forgave certain amounts owed to it by those subsidiaries. The debts forgiven have been charged against contributed surplus to the extent available. The balance of the debts forgiven has been charged to earnings for the current year as an extraordinary item.

In addition, a provision against the residual amount of debt due to the Corporation from Duke Point Development Limited has been recorded as an extraordinary item.

Loss on the forgiveness of debt owed by:	
Duke Point Development Limited	$ 24,429,812
W.L.C. Developments Ltd.	18,061,263
	42,491,075
Charged against contributed surplus (Note 6)	(29,817,047)
Provision for the residual amount of debt owed by Duke Point Development Limited	3,629,014
	$ 16,303,042

The extraordinary gain of $1,364,847 for the year ended March 31, 1989 arose as a result of forgiveness of debt owed to the City of New Westminster by the First Capital City Development Company Limited.

11. TRANSFER OF SUBSIDIARIES

Effective August 31, 1989 the ownership of two wholly-owned subsidiaries, Duke Point Development Limited and W.L.C. Developments Ltd. (which includes its wholly owned subsidiaries Whistler Golf Ltd. and Whistler Conference Centre Inc.) was transferred to the Province.

BRITISH COLUMBIA ENTERPRISE CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

11. TRANSFER OF SUBSIDIARIES (cont'd.)

The financial position of the subsidiaries as at August 31, 1989, and the results of the operations for the five months ended on that date were as follows:

Duke Point Development Limited:

Net investment in sales-type leases	$ 3,947,400
Property held for sale	11,512,263
Accounts payable and accrued interest	(5,104,500)
Due to parent	(3,665,471)
Term debt	(13,000,000)
Net shareholder's deficiency	$ (6,310,308)
Revenues	$ 309,783
Expenses	(355,910)
Loss for the period	$ (46,127)

W.L.C. Developments Ltd.:

Accounts receivable	$ 44,709
Property held for sale	10,496,717
Other Assets	3,240
Due to parent	(3,001,000)
Net Shareholder's equity	$ 7,543,666
Revenues	$ 9,610,966
Expenses	(1,257,869)
Earnings for the period	$ 8,353,097

12. RELATED PARTY TRANSACTIONS

The public facilities are operated and managed by B.C. Pavilion Corporation, and leased for nominal amounts.

Other related party transactions are disclosed elsewhere in these financial statements.

BRITISH COLUMBIA FERRY CORPORATION

THE AUDITORS' REPORT

ERNST & YOUNG
Chartered Accountants

To the Lieutenant-Governor in Council
Province of British Columbia:

WE HAVE EXAMINED THE balance sheet of British Columbia Ferry Corporation as at March 31, 1990 and the statements of operations and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the changes, with which we concur, in the methods of accounting for refit costs and Provincial Government Subsidy as explained in note 1 to the financial statements, on a basis consistent with that of the preceding year.

Ernst & Young.

Chartered Accountants
Victoria, Canada
May 18, 1990

BRITISH COLUMBIA FERRY CORPORATION
BALANCE SHEET AS AT MARCH 31, 1990
(expressed in thousands)

ASSETS

	March 31, 1990	March 31, 1989
CURRENT ASSETS		
Cash	$ 26,071	$ 14,868
Accounts receivable	4,610	2,845
Inventories (Note 2)	11,133	10,768
Prepayments and deposits	4,601	4,757
Current portion of reserved funds	5,700	5,700
Current portion of debenture	980	905
	53,095	39,843
RESERVED FUNDS (Note 3)	66,412	45,911
DEBENTURE (Note 4)	38,245	39,226
FIXED ASSETS (Note 5)		
Ships, berths, buildings, equipment and land	582,222	565,104
Less accumulated depreciation	351,694	322,179
	230,528	242,925
DEFERRED CHARGES	1,296	2,216
	$ 389,576	$ 370,121

LIABILITIES

	March 31, 1990	March 31, 1989
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 23,229	$ 20,351
Deferred revenue	4,315	2,407
Current portion of long-term debt	5,700	5,700
Current portion of obligations under capital leases	1,476	1,348
	34,720	29,806
LONG TERM DEBT (Note 7)	20,458	26,158
OBLIGATIONS UNDER CAPITAL LEASES (Note 8)	85,873	86,878
CAPITAL SUBSIDY (Note 9)	76,096	33,439
ACCRUED SICK LEAVE LIABILITY (Note 10)	5,834	5,735
	222,981	182,016

SHAREHOLDER'S EQUITY

	March 31, 1990	March 31, 1989
SHARE CAPITAL		
Authorized		
1,000,000 shares without par value with a maximum consideration of $100,000,000		
Issued		
68,512 shares	6,851	6,851
CONTRIBUTED SURPLUS	250,401	250,401
DEFICIT (Note 6)	(90,657)	(69,147)
	166,595	188,105
	$ 389,576	$ 370,121

Approved by the Board

Director

Joseph Morris

Director

BRITISH COLUMBIA FERRY CORPORATION

STATEMENT OF OPERATIONS AND DEFICIT

YEAR ENDED MARCH 31, 1990

(expressed in thousands)

	1990	1989
Operating revenues		
Tolls	$ 174,837	$ 153,114
Catering and other income	40,375	34,485
Operating subsidy	6,915	17,470
	222,127	205,069
Operating expenses		
Salaries, wages and benefits	130,983	116,919
Depreciation	28,087	28,807
Fuel and lubricants	27,412	23,707
Operating supplies and services	23,713	20,807
Repairs, maintenance and replacements	16,307	15,586
Cost of food and goods sold	14,366	12,726
General and administration	5,321	5,508
	246,189	224,060
Excess of operating expenses over operating revenues	(24,062)	(18,991)
Interest income	12,643	7,958
Interest on long term obligations	(10,091)	(11,229)
Net interest income (expense)	2,552	(3,271)
EXCESS OF EXPENSES OVER REVENUES FOR THE YEAR	(21,510)	(22,262)
DEFICIT AT BEGINNING OF YEAR (Note 10)	(69,147)	(46,885)
DEFICIT AT END OF YEAR	$ (90,657)	$ (69,147)

BRITISH COLUMBIA FERRY CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED MARCH 31, 1990

(expressed in thousands)

	1990	1989
OPERATIONAL ACTIVITIES		
Excess of expenses over revenues for the year	$ (21,510)	$ (22,262)
Depreciation and amortization	29,006	29,950
Net cash generated from (used for) operating working capital	2,911	(1,594)
	10,407	6,094
FINANCIAL ACTIVITIES		
Capital subsidy	44,085	33,530
Payments from reserved funds	5,700	5,700
Long term debt payment	(5,700)	(5,700)
Payments received on debenture	906	834
Capital lease payments	(877)	(845)
Payments to reserved funds	(26,201)	(39,315)
	17,913	(5,796)
INVESTMENT ACTIVITIES		
Fixed asset additions	(17,117)	(7,559)
INCREASE (DECREASE) IN CASH	11,203	(7,261)
CASH AT BEGINNING OF YEAR	14,868	22,129
CASH AT END OF YEAR	$ 26,071	$ 14,868

In this statement cash includes only cash available for day to day operations and does not include Reserved Funds cash.

BRITISH COLUMBIA FERRY CORPORATION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1990

1. SIGNIFICANT ACCOUNTING POLICIES

The Corporation was incorporated under the Ferry Corporation Act on June 30, 1976 and commenced operations on January 1, 1977. The shares of the Corporation are held by the Minister of Finance as representative of Her Majesty the Queen in right of the Province of British Columbia.

In accordance with Section 8(7) of the Ferry Corporation Act the financial statements of the Corporation are prepared in accordance with generally accepted accounting principles. Significant accounting policies adopted in the preparation of these financial statements are as follows:

Inventories -

Inventories are valued at the lower of cost and current replacement cost.

Fixed assets -

Certain ships, berths, buildings and equipment were transferred from the Province in prior years. These assets were recorded at estimated depreciated replacement value at the dates of acquisition. Included in these values are three ships under charter by the Province until 1994 which were subchartered to the Corporation for the same period at an annual cost of $1 each. The Corporation may request the Province, at its expense, to exercise its option to purchase the ships in 1994 and transfer title to the Corporation under the terms of the subcharter agreement.

The costs of all other major replacements, additions, extensions and improvements are capitalized in the fixed asset accounts. The costs of maintenance, repairs, and minor renewals or replacements are expensed as incurred.

Depreciation -

Fixed assets, including assets recorded under capital leases, are depreciated using the straight line method based upon the useful lives of the assets as determined by the Corporation.

Amortization of long-term debt discount and issue costs -

Promissory note discount is amortized on a compound interest method over the term of the debt. Issue costs for promissory notes and capital leases are amortized on a straight-line basis over the term of the debt.

Refit costs -

During the year, the Corporation adopted a policy of expensing refit costs as incurred. In prior years, the Corporation provided for ship refit expense by charging income with the anticipated refit costs over the period between refits. This change in accounting policy has been applied retroactively. Had the previous policy been continued, the effect on the statement of operations in the current year would not be significant.

Provincial Government Subsidy -

The annual subsidy received from the Province of British Columbia is applied firstly to cover the annual operating loss excluding depreciation plus the net interest expense and the current portion of long term debt and capital lease repayments and applied secondly to a capital subsidy account. This accounting treatment reflects the government's stated intention that capital maintenance and expansion be financed from the annual subsidy. The unexpended portion of the capital subsidy account is deferred. The expended portion is amortized on the same basis as the related fixed assets are depreciated.

This method of accounting for the annual subsidy has also been reflected in the comparative figures.

Contributed surplus -

Contributed surplus represents the excess of estimated depreciated replacement value over assigned value of $1 of certain assets acquired in prior years from the Province of British Columbia.

Comparative figures -

Certain comparative figures have been reclassified to conform with the presentation adopted for the current year.

2. INVENTORIES

	March 31, 1990	March 31, 1989
	($000)	
Spare components, parts and supplies	$ 9,156	$ 9,023
Fuel and lubricants	1,031	1,005
Catering supplies and goods for resale	946	740
	$ 11,133	$ 10,768

3. RESERVED FUNDS

Funds designated for specific purposes are segregated by the Corporation.

	March 31, 1990	March 31, 1989
	($000)	
Funds designated for capital expenditures	$ 52,939	$ 33,212
Funds designated for long-term debt and capital lease payments, net of current portion	7,639	6,964
Funds designated to meet accrued sick leave liabilities	5,834	5,735
	$ 66,412	$ 45,911

4. DEBENTURE

The debenture from the Province of British Columbia bears interest at 8.18% per annum and is due December 10, 2006.

5. FIXED ASSETS

	March 31, 1990			March 31, 1989
			($000)	
	Cost or Appraised Value	Accumulated Depreciation	Net Book Value	Net Book Value
Ships owned	$ 269,820	$ 170,729	$ 99,091	$ 109,798
Ships under capital lease	127,971	56,842	71,129	76,680
Berths, buildings and equipment	167,458	124,123	43,335	47,474
Land	5,695	-	5,695	5,695
Construction in progress	11,278	-	11,278	3,278
	$ 582,222	$ 351,694	$ 230,528	$ 242,925

6. LONG-TERM DEBT

	March 31, 1990	March 31, 1989
	($000)	
8.95% Promissory notes (effective rate of 15.75%), are repayable in equal annual instalments of $5.7 million	$ 11,400	$ 17,100
Less current portion	5,700	5,700
	5,700	11,400
12.08% Promissory note (effective rate of 12.44%) due September 9, 2003 is repayable by annual sinking fund payments of $322,492	14,758	14,758
	$ 20,458	$ 26,158

The Province of British Columbia unconditionally guarantees the payment of principal and interest on the promissory notes.

7. OBLIGATIONS UNDER CAPITAL LEASES

The Corporation has obligations under capital leases for the M.V. "Queen of Oak Bay", M.V. "Queen of Surrey", M.V. "Quinsam" and other equipment.

Total future minimum lease payments for fiscal years ending in:

	($000)
1991	$ 8,380
1992	9,218
1993	9,218
1994	9,218
1995	9,218
1996 and subsequent	128,144
	173,396
Less interest at implicit rates between 8.14% and 10.64%	86,047
Present value of net minimum capital lease payments	87,349
Less current portion	1,476
	$ 85,873

8. CAPITAL SUBSIDY

	March 31, 1990 ($000)	March 31, 1989
Capital subsidy at beginning of year	$ 33,439	$ -
Provincial Government subsidy, capital portion	44,085	33,530
	77,524	33,530
Annual amortization	1,428	91
Capital subsidy at end of year	$ 76,096	$ 33,439

9. ACCRUED SICK LEAVE LIABILITY

In 1978 the Corporation introduced short-term illness and injury and long-term disability plans and as of that date all employees ceased accruing sick leave credits. In the event of illness the accumulated sick time may be withdrawn. On retirement, any balance remaining is payable in cash at 50% of accredited time.

An actuarial evaluation by The Alexander Consulting Group Limited as at March 31, 1988 determined that the recorded liability for the portion payable on retirement was $395,000 in excess of that required. This excess is being reflected in operations over three years ending March 31, 1990.

Funds have been designated to meet the accrued sick leave liability (Note 3).

10. RESTATEMENT OF PRIOR YEAR'S FIGURES

As a result of the retroactive application of the change in accounting for refit costs and the reclassification of the capital portion of the annual subsidy received from the Province of British Columbia (as described in Note 1), the deficit at the beginning of the year has been adjusted as follows:

	March 31, 1990	March 31, 1989
	($000)	
Deficit, beginning of year as previously reported	$ 38,480	$ 50,354
Effect of change in accounting for refit costs	(2,772)	(3,469)
Adjustment for reclassification of capital portion of annual subsidy	33,439	-
Deficit, beginning of year as restated	$ 69,147	$ 46,885

For the year ended March 31, 1989, operating revenues have been decreased by $33,530,000 and operating expenses increased by $606,000 to reflect the above adjustments.

11. RELATED PARTY TRANSACTIONS

In addition to the Provincial Government subsidy of $51 million, the Province pays $4.8 million for annual leases of three ships which are leased from the Province at an annual cost of $1 each.

The Corporation utilizes Crown land for terminals and highway access without the payment of rental or property taxes. The value of these benefits has not been determined. Section 21 of the Ferry Corporation Act states: "The Corporation, as an agent of the Crown, is not liable to taxation, including taxation on improvements, except insofar as the Crown is liable."

The Corporation engages in transactions with other government agencies, departments and Crown Corporations, notably B.C. Hydro and Power Authority and B.C. Systems Corporation, on normal commercial terms.

On April 2, 1990, the Corporation received a discounted prepayment of the 1990-91 Provincial Government subsidy in the amount of $48.5 million.

12. PENSION PLAN

The Pension (Public Service) Act applies to the Corporation and its officers and employees. Accordingly, the Corporation is required to pay into the Public Service Superannuation Fund amounts prescribed from time to time by Regulation.

13. SUBSEQUENT EVENT

On May 11, 1990, the Corporation signed a contract for $17.7 million for the construction of an 85-car ferry due to be delivered in June 1991. This contract is the first in the Corporation's 10-year, $440 million capital expansion program.

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
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AUDITOR'S REPORT

To the Members of
British Columbia Health Care Research Foundation

I have examined the balance sheet of British Columbia Health Care Research Foundation as at March 31, 1990 and the statement of revenue and expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at March 31, 1990 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt
George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 15, 1990

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

BALANCE SHEET

AS AT MARCH 31,1990

ASSETS	1990	1989
Cash	$ 8,928	$ 93,004
Short-term investments	8,144,805	8,603,682
Interest receivable	4,645	4,477
Declined grants recoverable	122,462	8,750
Contributions receivable	1,456,796	1,438,865
	$ 9,737,636	$ 10,148,778

LIABILITIES		
Accounts payable	$ 48,128	$ 16,109
Grants, fellowships, and scholarships payable	4,067,987	2,435,573
Deferred contributions (note 4)	4,467,203	7,438,865
SURPLUS	1,154,318	258,231
	$ 9,737,636	$ 10,148,778

The accompanying notes are an integral part of these financial statements.

Approved by the Directors:

John Jansen
Director

Les Foster
Director

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

STATEMENT OF REVENUE AND EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED MARCH 31,1990

REVENUE	1990	1989
Contributions:		
Lottery Fund	$6,000,000	$4,878,201
Ministry of Advanced Education, Training and Technology	1,428,457	-
Interest	1,021,378	407,437
Donations	100	100
	8,449,935	5,285,738
EXPENDITURE		
Grants (note 2)		
-Research	4,655,377	3,725,635
-Equipment	1,193,978	259,921
-Emergency funding	32,878	38,206
-Development	1,635	5,000
	5,883,868	4,028,762
Research fellowships	99,358	68,835
Scholarship awards (note 3)	830,143	821,534
Administrative expenses	271,265	207,933
Joint Patent Fund	469,214	-
	7,553,848	5,127,064
EXCESS OF REVENUE OVER EXPENDITURE	896,087	158,674
SURPLUS AT BEGINNING OF YEAR	258,231	99,557
SURPLUS AT END OF YEAR	$1,154,318	$258,231

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

1. SIGNIFICANT ACCOUNTING POLICIES

The Foundation

The Foundation is incorporated under the Society Act, and is funded by the Province of British Columbia. Its objects are to assist and collaborate with organizations conducting research in the field of health care in the Province of British Columbia; to co-operate with community facilities or organizations concerned with the general health of communities in the Province; and to accept and receive grants, donations, and other funds for use in carrying out its objects.

Basis of Accounting

These financial statements have been prepared in accordance with generally accepted accounting principles for non-profit organizations.

Specific Accounting Policies

a) Expenditures

Grants and fellowships are expensed in the year they are awarded.

Scholarship awards are renewable for three additional years, subject to satisfactory annual progress reports and applications for renewal. Only current year awards are expensed during the year.

b) Short term investments

Short-term investments consist of units in Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, and market value. Income attributed to the units represents the unitholder's share of interest earned by the Portfolio which may be realized upon sale of units.

c) Donated services

The Province and the Science Council of British Columbia provide certain staffing, accommodation and administrative services to the Foundation. No amounts are recorded in the financial records of the Foundation for these donated services.

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

2. GRANTS

The Foundation awards grants to support health care research, equipment, development, and emergency projects. Amounts which remain unexpended at project completion or unexpended due to project cancellation or alternate funding are returnable to the Foundation.

The grants were awarded to recipients with the following organizations:

	1990	1989
Arbutus Society for Children	$2,500	$ -
Arthritis Society	5,841	12,684
B.C. Cancer Foundation	-	29,000
B.C. Cancer Research Centre	86,500	15,300
B.C. Transplant Society	45,000	-
Canadian Red Cross	-	30,000
Cancer Control Agency of B.C.	435,520	217,870
EVS Consultants	-	35,000
Greater Victoria Hospital Society	36,375	6,000
G.F. Strong Rehabilitation Centre	-	21,755
Massage Therapists Association	-	2,000
Shaughnessy Hospital	2,100	-
Simon Fraser University	292,939	262,130
Sunny Hill Hospital	1,740	-
University of British Columbia	4,801,226	3,396,578
University of Victoria	271,360	90,450
Vancouver General Hospital	44,275	-
	6,025,376	4,118,767
Less: Prior years' returned grants	141,508	90,005
	$5,883,868	$4,028,762

3. COMMITMENT

The estimated cost to complete the funding of all outstanding scholarship grants is $1,507,004 (1989 - $1,747,494).

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

4. DEFERRED CONTRIBUTIONS

	1990	1989
Lottery Fund:		
Operating grant	$ -	$6,000,000
Community Demonstrations	3,000,000	-
Ministry of Advanced Education, Training and Technology - Federal Drug Patent Funds	1,467,203	1,438,865
	$4,467,203	$7,438,865

The Community Demonstrations contribution represents demonstration funds received in the 1990 fiscal year for which competitions will be held in the 1991 fiscal year.

The Federal Drug Patent Funds contribution represents Federal Patent Act funds approved by the Treasury Board of the Province of British Columbia for distribution to the Foundation during 1989/90. The amount includes $971,198 (1989-$959,243) to be administered by the Foundation and $496,005 (1989-$479,622) to be administered jointly by the Foundation and the Science Council of British Columbia. The jointly administered contribution includes $10,408 deferred in 1989 for which the related grants have not yet been disbursed. Competitions are to be held in the year following that in which the funds are received.

5. COMPARATIVES

Certain 1989 amounts have been restated in order to conform with financial statement presentation adopted in 1990. These restatements have had no effect on the net operating results as previously reported.

6. SUBSEQUENT EVENT

In April 1990, a Bill entitled the British Columbia Health Research Foundation Act was introduced in the legislature. The purpose of this bill is to provide for the continuation of the British Columbia Health Care Research Foundation as a statutory corporation under the name "British Columbia Health Research Foundation". This foundation will receive and manage donations for the support of health research and programs relating to health research.

BRITISH COLUMBIA HERITAGE TRUST

Deloitte & Touche

Deloitte & Touche
Chartered Accountants

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AUDITORS' REPORT

To the Members of the Board of Directors,
British Columbia Heritage Trust, and

To the Minister of Municipal Affairs,
Recreation and Culture,
Province of British Columbia

We have examined the balance sheet of British Columbia Heritage Trust as at March 31, 1990 and the statements of revenue and expenditure, heritage investment fund and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances, except as explained in the following paragraph.

We were unable to satisfy ourselves as to the accuracy of revenues and expenditures at one of the heritage sites owned by the Trust, due to the incompleteness of accounting records at that site. Accordingly, our verification of these transactions was limited to the amounts recorded in the records of the Trust and we were not able to determine whether any adjustments might be necessary to other revenues, excess of revenue over expenditure, assets and heritage investment fund.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of revenues and expenditures referred to in the preceding paragraph, these financial statements present fairly the financial position of the Trust as at March 31, 1990 and the results of its operations and changes in its financial position for the year then ended in accordance with the accounting principles detailed in Note 2 applied on a basis consistent with that of the preceding year.

Further, we have examined the transactions that came to our notice in the course of the above mentioned examination of the financial statements of British Columbia Heritage Trust for the year ended March 31, 1990 to determine whether they were in accordance with the Heritage Conservation Act. Our examination of these transactions was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances. In our opinion, these transactions were, in all significant respects, in compliance with the Act.

Victoria, British Columbia
May 11, 1990

Deloitte & Touche
Chartered Accountants

BRITISH COLUMBIA HERITAGE TRUST

BALANCE SHEET AS AT MARCH 31, 1990

	1990	1989 (Restated - Note 6)
ASSETS		
Current		
Cash and short-term investments	$3,534,901	$2,674,889
Accounts receivable	950	500
	3,535,851	2,675,389
Fixed		
Heritage properties (Note 3)	1,486,314	1,379,916
	$5,022,165	$4,055,305
LIABILITIES		
Current		
Accounts payable and accrued liabilities	$ 37,363	$ 90,946
Due to Province of British Columbia	4,200	5,064
	41,563	96,010
HERITAGE INVESTMENT FUND		
Heritage Investment Fund	4,980,602	3,959,295
	$5,022,165	$4,055,305

Approved by the Directors:

Patterson .... Director

.... Director

See accompanying notes to financial statements.

Deloitte &
Touche

BRITISH COLUMBIA HERITAGE TRUST

STATEMENT OF HERITAGE INVESTMENT FUND FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989 (Restated - Note 6)
Heritage Investment Fund, beginning of year As previously reported	$3,918,295	$3,364,170
Prior period restatement (Note 6)	41,000	41,000
As restated	3,959,295	3,405,170
Excess of revenue over expenditure for the year	1,021,307	554,125
Heritage Investment Fund, end of year	$4,980,602	$3,959,295

See accompanying notes to financial statements.

BRITISH COLUMBIA HERITAGE TRUST

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
Revenue		
Grant from the British Columbia Lottery Fund	$2,450,000	$2,050,000
Investment income	465,108	287,344
Donations and miscellaneous revenue	32,209	5,124
	2,947,317	2,342,468
Expenditure		
Grants		
- Archaeology	142,488	62,262
- Building restoration	120,072	230,804
- Community heritage development	183,332	146,315
- Conferences and societies	131,990	97,486
- Heritage Area Revitalization Program	71,281	226,031
- Historic landmarks	58,083	200,000
- Planning and inventory	189,114	175,808
- Publications assistance	39,750	42,225
- Religious buildings	40,866	80,897
- Scholarships	27,500	16,500
- Special projects	50,275	92,976
- Theme development	60,000	15,000
- Transportation artifacts	42,125	26,500
	1,156,876	1,412,804
Administration	140,883	137,134
Education and communication	66,806	41,558
Community Pride Program	269,349	-
Operating expenses	292,096	196,847
	769,134	375,539
	1,926,010	1,788,343
Excess of revenue over expenditure for the year	$1,021,307	$ 554,125

Deloitte & Touche

BRITISH COLUMBIA HERITAGE TRUST

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
Operating activities		
Excess of revenue over expenditure for the year	$1,021,307	$ 554,125
Net change in non-cash operating working capital	(54,897)	65,553
	966,410	619,678
Investing activities		
Capital expenditures	(106,398)	-
Increase in cash and short-term investments during the year	860,012	619,678
Cash and short-term investments at beginning of year	2,674,889	2,055,211
Cash and short-term investments at end of year	$3,534,901	$2,674,889

See accompanying notes to financial statements.

Deloitte &
Touche

BRITISH COLUMBIA HERITAGE TRUST

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990

1. The Trust

The British Columbia Heritage Trust is a Crown Corporation incorporated under the Heritage Conservation Act, R.S.B.C. 1979, Chapter 165, and is an agent of the Crown. The object of the Trust is to encourage and facilitate the protection and conservation of heritage property in the Province.

2. Summary of significant accounting policies

a) Short-term investments

Short-term investments consist of units in Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, and market value. Income attributed to the units represents the unitholder's share of interest earned by the Portfolio and may be realizable upon the sale of units.

b) Fixed assets and depreciation

Costs incurred for the acquisition and restoration of heritage property of the Trust in excess of $1,500 are capitalized. Expenditures on properties which do not relate to restoration are expensed in the year. In the current year, $68,000 has been expensed in accordance with this policy (1989 - $21,462). Donated property is recorded at the appraised value at the time of its receipt.

Due to the heritage nature of these properties, no provision is made for depreciation.

c) Grant expenditures

Grants to approved projects are recorded as an expenditure in the year the disbursement is made.

British Columbia Heritage Trust
Notes to Financial Statements
For the year ended March 31, 1990

3. Heritage properties

	1990	1989
Land, buildings and furnishings		
Beachgrove	$ 121,185	$ 121,185
Hat Creek Ranch	668,682	630,309
Keremeos Grist Mill	387,726	324,701
Vallican Archaeological Site	82,080	82,080
Monte Creek	41,000	41,000
	1,300,673	1,199,275
Machinery and equipment		
C.P. Railway Business Car 19	47,041	47,041
Machinery Artifacts	113,600	113,600
B.X. Stagecoach	20,000	20,000
Ontario Rail Car	5,000	-
	185,641	180,641
	$1,486,314	$1,379,916

4. Related party transactions

During the year, the Trust entered into the following transactions with the Province of British Columbia, a related party:

a) Received grants from the British Columbia Lottery Fund amounting to $2,450,000 during the year ended March 31, 1990 (1989 - $2,050,000).

b) Received certain staffing, accommodation and administrative services for the Trust at no charge. The cost of providing these services for the year ended March 31, 1990, amounted to approximately $357,000 (1989 - $293,000).

c) Earned income from its funds invested in the Pooled Investment Portfolio amounting to $457,299 (1989 - $284,030). In addition, the Trust paid to the Provincial Treasury $6,841 (1989 - $6,750) for management of the Portfolio.

5. Commitments

The Trust had commitments of $2,451,682 at March 31, 1990 (1989 - $1,477,339) as set out in the attached schedule of commitments and disbursements of grants.

British Columbia Heritage Trust
Notes to Financial Statements
For the year ended March 31, 1990

6. Prior period restatement

Correction of the accounting for heritage properties in a prior year has resulted in an increase of $41,000 in heritage properties and the heritage investment fund at the beginning of the 1989 fiscal year.

7. Contingency

During the year the Province was named as a defendant in a land claims lawsuit which includes the Vallican property beneficially owned by the Trust.

As at the date of these financial statements, this lawsuit has not been resolved and the Trust is unable to determine the likelihood or amount, if any, of the loss. If settlement of this litigation results in a loss to the Trust, it will be accounted for as a prior period adjustment.

BRITISH COLUMBIA HERITAGE TRUST

SCHEDULE OF COMMITMENTS AND DISBURSEMENTS OF GRANTS FOR THE YEAR ENDED MARCH 31, 1990

Program	Commitments Beginning of Year	Commitments made during Year	Grants Paid in Year	Commitments Revoked in Year	Commitments End of Year
Archaeology	$ 96,283	$ 136,000	$ 142,488	$ 30,000	$ 59,795
Building Restoration	279,697	385,298	120,072	6,700	538,223
Community Heritage Development	118,350	217,400	183,332	3,760	148,658
Conferences and Societies	97,700	72,860	131,990	6,000	32,570
Heritage Area Revitalization Program	452,618	509,000	71,281	13,876	876,461
Historic Landmarks		285,000	58,083		226,917
Planning and Inventory	153,088	266,895	189,114	7,568	223,301
Publications Assistance	29,154	45,500	39,750		34,904
Religious Buildings	80,529	100,700	40,866	14,271	126,092
Scholarships	27,500	11,000	27,500		11,000
Special Projects	59,365	54,811	50,275	4,000	59,901
Theme Development	35,000	50,000	60,000		25,000
Transportation	48,055	84,160	42,125	1,230	88,860
	$1,477,339	$2,218,624	$1,156,876	$87,405	$2,451,682

Deloitte & Touche

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AUDITORS' REPORT

To the Chairman
British Columbia Housing Management Commission

We have examined the combined balance sheet of the Province of British Columbia, Projects and Programs Managed by British Columbia Housing Management Commission (the Commission), as at December 31, 1989 and the combined statements of revenue and expenditures and Province's account and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these combined financial statements present fairly the financial position of these projects and programs managed by the Commission as at December 31, 1989 and the results of their operations and changes in their financial position for the year then ended in accordance with the accounting policies described in note 1 to the combined financial statements applied on a basis consistent with that of the preceding year.

Peat Marwick Thorne

April 27, 1990

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED BALANCE SHEET
AS AT DECEMBER 31

	1989	1988
ASSETS		
CURRENT ASSETS		
Accounts receivable	$ 3,177,616	$ 451,650
Prepaid expenses and shelter supplement	2,404,230	1,842,772
Due from Province of British Columbia	940,327	-
Due from Canada Mortgage and Housing Corporation	9,413,526	7,780,265
	15,935,699	10,074,687
LONG-TERM RECEIVABLES	468,209	397,280
DISASTER LOSS FUND (note 3)	910,185	853,690
EQUIPMENT (note 4)	123,569	195,695
	$17,437,662	$11,521,352
LIABILITIES AND PROVINCE'S ACCOUNT		
CURRENT LIABILITIES		
Bank indebtedness	$ 6,385,213	$ 723,536
Accounts payable & accrued liabilities	4,608,772	5,577,959
Tenants' prepaid rent	300,983	282,776
Amortization payable	115,521	115,521
	11,410,489	6,699,792
DISASTER LOSS RESERVE (note 3)	910,185	853,690
PROVINCE'S ACCOUNT	5,116,988	3,967,870
	$17,437,662	$11,521,352

Approved by the Commission:

Chairman E. H. Thomas

Member Tom Johnston

See accompanying notes.

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED STATEMENT OF REVENUE AND EXPENDITURES AND PROVINCE'S ACCOUNT
YEARS ENDED DECEMBER 31

	1989	1988
Revenue:		
Tenant rent	$22,866,712	$22,033,971
Sundry	463,481	656,032
	23,330,193	22,690,003
Expenditures:		
Amortization	14,225,353	14,252,394
Operating	12,207,322	12,148,111
Shelter supplement	25,534,794	14,164,294
Maintenance	4,393,698	4,348,962
Grants in lieu of taxes (note 5)	3,749,821	3,955,792
Administration	5,348,180	4,681,902
Modernization and improvement	8,196,311	10,512,915
Provincial programs	2,253,858	2,340,597
Working capital interest (note 2)	745,973	531,566
	76,655,310	66,936,533
Operating deficit	53,325,117	44,246,530
Interest income, net	825,518	463,790
Excess of expenditures over revenue	52,499,599	43,782,740
Less Canada Mortgage and Housing Corporation subsidy share	31,249,183	26,217,871
Net Provincial share of expenditures	21,250,416	17,564,869
Subsidy receipts	22,399,534	18,217,994
	1,149,118	653,125
Province's account, beginning of year	3,967,870	3,314,745
Province's account, end of year	$ 5,116,988	$ 3,967,870

See accompanying notes.

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEARS ENDED DECEMBER 31

	1989	1988
Cash (provided by) used for:		
Operating activities		
Excess of expenditures over revenue	$52,499,599	$43,782,740
(Deduct) item not affecting cash:		
Depreciation	(72,126)	(92,570)
Changes in non-cash working capital balances relating to operations:		
Accounts receivable	2,725,966	260,511
Prepaid expenses and shelter supplement	561,458	991,772
Due from Province of British Columbia	940,327	-
Long-term receivables	70,929	(64,143)
Accounts payable & accrued liabilities	969,187	(1,226,428)
Tenants' prepaid rent	(18,207)	43,507
Cash applied to operations	57,677,133	43,695,389
Investing activities		
Additions to equipment	-	29,515
Cash applied to investing activities	-	29,515
Financing activities		
Subsidy receipts:		
Province of British Columbia	22,399,534	18,217,994
Canada Mortgage and Housing Corporation	29,615,922	20,611,499
Cash provided by financing activities	52,015,456	38,829,493
Decrease in cash position during the year	(5,661,677)	(4,895,411)
Cash position (bank indebtedness), beginning of year	(723,536)	4,171,875
Bank indebtedness, end of year	$(6,385,213)	$ (723,536)

See accompanying notes.

PROVINCE OF BRITISH COLUMBIA

PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

NOTES TO COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 1989

1. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of financial statement presentation

These statements combine six separate financial statements of projects and programs operated by the Province of British Columbia (Ministry of Social Services and Housing), and each has its own subsidy sharing agreement and is managed by the British Columbia Housing Management Commission (the Commission).

The statements are prepared in accordance with generally accepted accounting policies for governments with the exception that the Commission has set up a disaster loss fund (note 3) to provide for claims below the deductible amounts of insured properties and for damages to uninsured items.

b) Amortization

These statements do not include the capital cost of the projects, however, amortization in lieu of depreciation and interest on capital costs is in part payable to the Provincial Rental Housing Corporation and in part credited to Canada Mortgage and Housing Corporation based on schedules provided by the participants.

c) Tenant rent revenue

Tenant rent revenue represents rent charged to residents, and is determined as the lesser of market rent and a percentage of each resident's income.

d) Equipment

All purchases are recorded as program operating expenditures, except for computer hardware and software which are recorded at cost and depreciated on the straight line basis over five and three years respectively.

2. WORKING CAPITAL INTEREST

The Province of British Columbia, through its Wholly Provincial Projects and Programs account, provides working capital to the projects and programs managed by the Commission, at interest rates agreed to by the participants.

NOTES TO COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 1989 (CONTD.)

3. DISASTER LOSS FUND

This fund, financed by the Province of British Columbia and Canada Mortgage and Housing Corporation, provides for claims below the deductible amounts of insured properties and for damages to uninsured items.

	1989	1988
Balance, beginning of year	$ 853,690	$ 783,399
Working capital interest	103,990	75,767
	957,680	859,166
Less claims expense	47,495	5,476
Balance, end of year	$ 910,185	$ 853,690

4. EQUIPMENT

	Cost	Accumulated depreciation	1989 Net book value	1988 Net book value
Computer hardware	$ 289,882	$ 221,376	$ 68,506	$ 102,759
Computer software	200,475	145,412	55,063	92,936
Balances, end of year	$ 490,357	$ 366,788	$ 123,569	$ 195,695

5. GRANTS IN LIEU OF TAXES

The Commission, on behalf of the Province of British Columbia and Canada Mortgage and Housing Corporation, pays each municipality a grant equivalent to property taxes due for all residential properties and projects managed.

6. LEASE COMMITMENTS

The Commission has minimum rental obligations under operating leases for office space to be expensed over the next five years as follows: $562,000 in 1990, $502,000 in 1991, $485,000 in 1992, $484,000 in 1993, and $431,000 in 1994.

7. RELATED PARTY TRANSACTIONS

In the normal course of operations the Commission acquired goods and services from the Province of British Columbia and certain Crown corporations, under prevailing trade terms.

8. COMPARATIVE INFORMATION

Certain 1988 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1989.

Deloitte &
Touche

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REPORT OF THE AUDITORS

The Lieutenant-Governor in Council, Province of British Columbia:

We have examined the consolidated balance sheets of British Columbia Hydro and Power Authority as at March 31, 1990 and 1989 and the consolidated statements of operations, retained earnings and changes in financial position for the years then ended. Our examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of British Columbia Hydro and Power Authority as at March 31, 1990 and 1989 and the results of its operations and the changes in its financial position for the years then ended in accordance with generally accepted accounting principles applied, except for the changes, with which we concur, in the methods of accounting for the cost of energy and extraordinary items as explained in Note 2 to the consolidated financial statements, on a consistent basis.

Deloitte & Touche

Chartered Accountants

May 25, 1990

Consolidated Balance Sheets

as at March 31
(in millions)

	1990	1989
ASSETS		
FIXED ASSETS (Note 9)		
Fixed assets in service	$ 10,822	$ 10,608
Less accumulated depreciation	2,730	2,520
	8,092	8,088
Unfinished construction	253	157
	8,345	8,245
CURRENT ASSETS		
Temporary investments	207	71
Accounts receivable and unbilled revenues	293	311
Materials and supplies	45	40
Prepaid expenses	4	47
Property held for sale	15	25
	564	494
DEFERRED CHARGES		
Foreign currency translation	59	114
Debt discount and issue costs	35	42
Deferred energy costs	30	—
Power Smart programs	16	3
	140	159
	$ 9,049	$ 8,898
LIABILITIES AND EQUITY		
LONG-TERM DEBT (Note 10)	$ 6,727	$ 6,774
CURRENT LIABILITIES		
Accounts payable	243	184
Accrued interest	272	290
Distributions payable to the Province (Note 8)	130	—
	645	474
DEFERRED CREDITS		
Rate stabilization account (Note 6)	—	23
Deferred revenue	46	33
Contributions arising from the Columbia River Treaty	323	332
Contributions in aid of construction	373	346
	742	734
PREFERRED FUNDING (Note 8)	235	235
RETAINED EARNINGS	700	681
	$ 9,049	$ 8,898

Certain 1989 figures have been reclassified to conform with the presentation used for 1990.

APPROVED ON BEHALF OF THE BOARD:

Larry Bell
L.I. (Larry) Bell
Chairman

Sandra D. Sutherland, Q.C.
Director

Consolidated Statements of Operations

for the years ended March 31
(in millions)

	1990			1989		
	Domestic	Export	Total	Domestic	Export	Total
REVENUES (Note 3)						
Residential	$ 598	$ —	$ 598	$ 588	$ —	$ 588
General	599	—	599	579	—	579
Transmission	420	—	420	397	—	397
Other	89	115	204	96	109	205
	1,706	115	1,821	1,660	109	1,769
Cost of Energy (Note 4)	229	74	303	212	52	264
GROSS MARGIN	1,477	41	1,518	1,448	57	1,505
EXPENSES						
Operations, maintenance and administration	350	—	350	269	—	269
Taxes	102	—	102	80	—	80
Depreciation	202	—	202	217	—	217
	654	—	654	566	—	566
OPERATING INCOME BEFORE FINANCE CHARGES	823	41	864	882	57	939
Finance charges (Note 5)	768	—	768	872	—	872
OPERATING INCOME	55	41	96	10	57	67
Net rate stabilization transfers (Note 6)	—	23	23	—	15	15
INCOME AFTER RATE STABILIZATION	$ 55	$ 64	$ 119	$ 10	$ 72	$ 82
Other income (Note 7)			41			4
NET INCOME			$ 160			$ 86

Certain 1989 figures have been reclassified to conform with the presentation used for 1990.

Consolidated Statements of Retained Earnings

for the years ended March 31
(in millions)

	1990	1989
Balance at beginning of year	$ 681	$ 595
Net income	160	86
	841	681
Less: Distributions to the Province (Note 8)		
Distribution on preferred funds-1989	11	—
Distribution on preferred funds-1990	29	—
General distribution	101	—
	141	—
Balance at end of year	$ 700	$ 681

Consolidated Statements of Changes in Financial Position

for the years ended March 31
(in millions)

	1990	1989
OPERATING ACTIVITIES		
Operating income	$ 96	$ 67
Depreciation	212	225
Other non-cash items	(39)	62
	269	354
Working capital changes	231	(102)
Distributions to the Province	(141)	—
Funds provided from discontinued operations	—	14
Funds provided by operating activities	359	266
INVESTING ACTIVITIES		
Fixed asset expenditures	(346)	(210)
Contributions in aid of construction	40	25
Net proceeds from property sales	72	33
Funds used for investing activities	(234)	(152)
FINANCING ACTIVITIES		
Bonds, notes and debentures		
- issued	777	94
- retired	(771)	(1,406)
Revolving borrowings	42	845
Sinking fund changes	(37)	(101)
Preferred funding	—	235
Funds provided by (used for) financing activities	11	(333)
FUNDS FROM SALE OF BUSINESSES (Note 11)	—	193
INCREASE (DECREASE) IN FUNDS	136	(26)
FUNDS AT BEGINNING OF YEAR	71	97
FUNDS AT END OF YEAR	$ 207	$ 71

Funds at beginning and end of year consist of temporary investments.

Certain 1989 figures have been reclassified to conform with the presentation used for 1990.

Notes to Consolidated Financial Statements

(tabular amounts expressed in millions of dollars unless otherwise stated)

1. Significant Accounting Policies

British Columbia Hydro and Power Authority ("B.C. Hydro") is a Crown corporation of the Province of British Columbia (the "Province"). B.C. Hydro is regulated by the British Columbia Utilities Commission (the "Commission"). The accounting policies of B.C. Hydro conform to accounting principles generally accepted in Canada. A description of the significant accounting policies follows. See Note 6 for an explanation of the Rate Stabilization Account.

Consolidation

The consolidated financial statements include the financial statements of B.C. Hydro and all of its subsidiary companies. Principal subsidiaries of the company, all of which are wholly-owned, are Powertech Laboratories Inc., Western Integrated Technologies Inc., Westech Information Systems Inc., British Columbia Power Export Corporation, B.C. Hydro International Limited and Columbia Estates Company, Limited.

Revenues

Domestic revenues represent sales of energy to customers within the Province and sales of firm energy to those outside the Province (mainly Seattle and Point Roberts, Washington and Hyder, Alaska) with whom B.C. Hydro has long-term commitments.

Export revenues are derived from energy sales made outside the Province other than those classified as domestic. These sales are surplus to B.C. Hydro's domestic energy requirements.

Customers are billed on a cyclical basis for energy deliveries with unbilled deliveries being accrued and included in revenues.

Fixed Assets

Fixed assets in service consist principally of land, water rights, storage dams and plant for the generation, transmission and distribution of electricity, and include the cost of plant financed by contributions in aid of construction and contributions arising from the Columbia River Treaty.

Fixed assets are carried at cost which includes materials, direct labour and appropriate portions of engineering, administration and finance charges.

The costs of any capital development studies which are deferred for more than one year are amortized on a straight-line basis at 20% per annum during the deferral period. Capital projects which are deferred, but for which there is a reasonable probability of proceeding, have a provision made for any reduction in the value of project costs. The costs of capital development studies and capital projects which are abandoned or subject to indefinite postponement are written off.

Depreciation

Depreciation is provided on all depreciable assets in service as at the beginning of each year based on the average service life of the assets and is computed using the straight-line method.

Finance Charges Capitalized

B.C. Hydro capitalizes finance charges at rates equivalent to the cost of borrowing those funds expended on construction projects during each year of construction.

Temporary Investments

Temporary investments are valued at the lower of cost and market.

Materials and Supplies

Materials and supplies are valued at average cost, less provisions for decline in value.

Property Held For Sale

Property held for sale is valued at the lower of cost and net estimated realizable value.

Foreign Currency Translation

Long-term debt, sinking funds, current assets and current liabilities denominated in a foreign currency, which are not hedged, are translated into Canadian currency at the rate of exchange prevailing at the balance sheet date. U.S. currency liabilities which are hedged are converted at the rate established by the terms of the hedge instrument.

Unrealized gains and losses arising from the translation of long-term debt and sinking funds are deferred and amortized over the remaining term of the debt. The annual amortization is determined using a sum-of-the-digits method, except that for the last four years the unamortized balance is written off on a straight-line basis. Foreign exchange gains and losses on current assets and current liabilities are included in income.

Debt Discount and Issue Costs

Discount and issue costs on bonds, notes and debentures are amortized on a straight-line basis over the term of the respective debt.

Deferred Cost of Energy

Energy generation and purchase requirements are determined based on long-term system supply and demand projections. In any year, water flow conditions and weather patterns, which are outside the control of B.C. Hydro, may result in the acquisition of energy to meet energy requirements. The cost of energy acquired for the integrated system, including the cost of the Burrard Thermal Generating Plant, is recorded in the deferred cost of energy account. These costs are accumulated on a pooled basis and charged against export sales. Any residual balance is amortized to domestic cost of energy over a twelve month period.

Power Smart Programs

Expenditures on Power Smart programs for energy conservation include materials, direct labour and applicable portions of administration charges, equipment costs, program advertising and incentives in the form of rebates, grants and the interest on interest-free loans. These expenditures are deferred and amortized on a straight-line basis over seven years, except for certain initial costs which are expensed.

Deferred Revenue

Deferred revenue consists of amounts received under the Skagit River Agreements. These amounts are deferred and included in income on an annuity basis over the energy delivery period ending in fiscal 2066.

Contributions

Contributions in aid of construction are amounts received from certain customers toward the costs of the extension of services. These amounts are amortized over the estimated service lives of the related assets at an amount equal to the corresponding annual provision for depreciation. Contributions received in respect of unfinished construction are not amortized until the assets are placed in service.

Contributions arising from the Columbia River Treaty are amortized over the period ending in fiscal 2025, the minimum term of the Treaty, at an amount equal to the corresponding annual provision for depreciation of the related assets.

Pension Costs

The costs of pension benefits for employee services for the year, determined on an actuarial basis in accordance with the terms of the pension plan agreement, are included in pension expense. Pension expense also includes amortization of the cost of past service benefits, experience gains and losses, and the initial net pension surplus existing in 1987 when the current accounting policy for pension costs was introduced. Amortization is on a straight-line basis over the expected average remaining service life of pension plan members. Pension fund investments are valued at market value.

2. *Changes In Accounting Policies*

Effective April 1, 1989, B.C. Hydro changed, on a prospective basis, its method of accounting for the cost of acquired energy. The cost of energy acquired by B.C. Hydro for the integrated system is now recorded in a deferred cost of energy account, on a pooled basis, and charged against export sales. Any residual balance is amortized to domestic cost of energy over a twelve month period. Prior to April 1, 1989, the cost of acquired energy was expensed on acquisition.

If this new policy had been applied on a retroactive basis, the impact on net income for the year ended March 31, 1989 would have been immaterial.

Effective April 1, 1989, B.C. Hydro also adopted, on a prospective basis, the revised accounting recommendations of the Canadian Institute of Chartered Accountants dated December 1989 with respect to extraordinary items. Accordingly, B.C. Hydro has accounted for the net gain of $41 million on the sale of its head office building during the year ended March 31, 1990 as other income rather than as an extraordinary item.

3. *Rate Proceedings*

An interim rate increase of 3.0% which had been in effect since November 15, 1989 was confirmed by the Commission in a decision dated May 25, 1990. Two further rate increases of 1.5% effective April 1, 1990 and April 1, 1991 were approved by the Commission in a decision dated April 30, 1990.

4. *Cost of Energy*

	1990			1989		
	Domestic	Export	Total	Domestic	Export	Total
Water rentals	$ 196	$ —	$ 196	$ 197	$ 14	$ 211
Amortization of deferred energy costs	24	—	24	—	—	—
Purchased power	8	65	73	14	30	44
Transmission charges	1	9	10	1	8	9
	$ 229	$ 74	$ 303	$ 212	$ 52	$ 264

Water rentals are amounts levied by the Province on the use of water in hydroelectric generation. Transmission charges are paid to other utilities for the use of their transmission lines.

In order to provide security of service to domestic customers, B.C. Hydro purchases energy from third parties and operates the Burrard Thermal Generating Plant based on long-term system supply and demand forecasts. The nature of the B.C. Hydro system can result in situations where surplus water is available. This surplus may be exported on an "as available" basis as secondary hydroelectric power. In the determination of cost of energy the highest marginal cost is charged to these export sales.

5. *Finance Charges*

	1990	1989
Interest on bonds, notes and debentures	$ 720	$ 827
Interest on revolving borrowings	207	109
Amortization of deferred charges:		
Foreign exchange gains and losses	1	9
Debt discount and issue costs	4	7
Debt management program (Note 10)	5	80
Other	7	6
	944	1,038
Less: Income from sinking fund investments	111	113
Income from temporary investments	25	7
Income from term debenture	32	27
Allocated to discontinued operations	—	15
	168	162
	776	876
Less: Finance charges capitalized	8	4
	$ 768	$ 872

The effective rate for finance charges capitalized to unfinished construction for fiscal 1990 was 11.6% (1989 -10.0%).

6. *Rate Stabilization Account*

In 1982, the Commission directed B.C. Hydro to create a rate stabilization account derived from export sales of surplus electric energy (exclusive of sales made under certain export contracts) less associated direct expenses.

In fiscal 1989, $57 million from export sales of surplus energy less associated direct expenses was transferred to the account and $72 million was transferred from the account to income in accordance with a directive from the Commission.

On April 30, 1990, the Commission rescinded its 1982 directive regarding the rate stabilization account and ordered that any balance in the account be transferred to income. Consequently, for fiscal 1990 the balance in the account has been transferred to income.

7. *Other Income*

During the year B.C. Hydro sold its head office building for proceeds of $56 million. After deducting the book value of the building and associated selling costs the net gain was $41 million, which has been included as other income.

Other income for 1989 of $4 million represents income from the non-electric businesses sold by B.C. Hydro to the private sector in fiscal 1989 (as described in Note 11).

8. *Distributions to the Province*

In November 1988, the Province provided $235 million of term cumulative preferred funding to B.C. Hydro. The preferred funding is redeemable in November 2008. The Province is entitled to an annual distribution that approximates market borrowing rates on the preferred funding. Payments of the annual distribution, which are cumulative, may be deferred in any year by the Board of Directors of B.C. Hydro. During fiscal 1990, an $11 million distribution was declared and paid by B.C. Hydro to the Province in respect of the year ended March 31, 1989. A further $29 million distribution on the preferred funding was declared and accrued in respect of the year ended March 31, 1990.

Under an Order in Council (the "Order") dated October 5, 1989, B.C. Hydro is required to make an annual total distribution to the Province. This distribution is to be confirmed, on or before June 30 following each fiscal year-end, by the Board of Directors of B.C. Hydro and is to be determined, for fiscal years subsequent to the year ending March 31, 1990, as follows:

(a) The distribution will be nil when debt as a percentage of debt plus equity (the"debt/equity ratio") is greater than 80%;

(b) The distribution will be equal to 75% of distributable surplus when the debt/equity ratio is between 75% and 80%;

(c) The distribution will be equal to 90% of distributable surplus when the debt/equity ratio is less than 75%.

Equity is defined in the Order as deferred credits, preferred funding and retained earnings less the distributions paid or payable to the Province. Debt is defined as revolving borrowings, bonds, notes and debentures net of related sinking funds, temporary investments, repurchased debt and a term debenture receivable. Distributable surplus is defined as consolidated net income adjusted for finance charges capitalized.

The total distribution, as determined above, will be comprised of distributions on the preferred funding, to the extent they are declared, and a general distribution, representing the balance, out of distributable surplus.

For the year ended March 31, 1990, the Order specifically required B.C. Hydro to make a total distribution to the Province of $130 million. The payment was comprised of the distribution declared on the preferred funding of $29 million and a general distribution of distributable surplus in the amount of $101 million.

9. *Fixed Assets*

	As at March 31, 1990						As at March 31, 1989	
	Fixed Assets in Service			Unfinished Construction*	Total Net Book Value	Composite Depreciation Rate	Total Net Book Value	Composite Depreciation Rate
	Original Cost	Accumulated Depreciation	Net Book Value					
Generation and storage	$ 5,004	$ 975	$4,029	$101	$4,130	1.56%	$4,182	1.57%
Transmission	2,354	567	1,787	12	1,799	2.25	1,794	2.40
Transformation	1,294	412	882	31	913	2.93	929	2.93
Distribution	1,599	553	1,046	67	1,113	3.12	1,027	3.82
Buildings, furniture and equipment	367	142	225	42	267	4.75	196	4.86
Other properties	99	29	70	—	70	9.92	65	9.21
Service vehicles	61	45	16	—	16	8.73	15	8.50
Research and development	44	7	37	—	37	2.79	37	3.70
Total	$10,822	$2,730	$8,092	$253	$8,345		$8,245	

* Unfinished construction includes $78 million (1989 - $84 million) in deferred capital project costs mainly relating to the Peace Site C and Murphy-Keenleyside deferred capital projects.

10. *Long-Term Debt*

	As at March 31, 1990					As at March 31, 1989				
	U.S.	(*%)	Cdn.	(*%)	Total	U.S.	(*%)	Cdn.	(*%)	Total
Maturing in:										
1990	$ —		$ —		$ —	$ 256	(14.6)	$ 300	(10.3)	$ 556
1991	1	(5.6)	121	(8.2)	122	—		121	(8.2)	121
1992	88	(5.8)	259	(7.4)	347	95	(5.8)	259	(7.4)	354
1993	246	(13.0)	174	(7.2)	420	249	(13.0)	174	(7.2)	423
1994	—		716	(10.8)	716	—		187	(7.1)	187
1995	—		324	(9.0)	324	—		—		—
1 - 5 years	335	(11.0)	1,594	(8.8)	1,929	600	(12.5)	1,041	(8.1)	1,641
6 - 10 years	—		622	(8.8)	622	—		736	(8.5)	736
11 - 15 years	—		1,659	(10.4)	1,659	119	(10.3)	1,350	(9.9)	1,469
16 - 20 years	618	(8.8)	428	(11.5)	1,046	627	(8.8)	793	(11.7)	1,420
21 - 25 years	1,463	(14.3)	150	(13.5)	1,613	1,491	(14.3)	150	(13.5)	1,641
Bonds, notes and debentures	2,416 (U.S. $2,051)	(12.5)	4,453	(10.0)	6,869	2,837 (U.S. $2,355)	(12.6)	4,070	(9.7)	6,907
Less:										
Sinking funds	344 (U.S. $294)		850		1,194	388 (U.S. $325)		769		1,157
Term debenture	—		300		300	—		300		300
Repurchased debt	148 (U.S. $124)		—		148	134 (U.S. $111)		—		134
Net bonds, notes and debentures	1,924 (U.S. $1,633)		3,303		5,227	2,315 (U.S. $1,919)		3,001		5,316
Revolving borrowings	69 (U.S. $59)		1,431		1,500	—		1,458		1,458
Long-term debt	$ 1,993		$ 4,734		$ 6,727	$ 2,315		$ 4,459		$ 6,774

* Weighted average coupon rate

B.C. Hydro's long-term debt comprises bonds, notes and debentures, almost all of which have annual sinking fund requirements, and revolving borrowings obtained under a borrowing agreement with the Province, some of which have sinking funds. Long-term debt is presented net of sinking funds, a term debenture receivable which has been committed to debt repayments and debt repurchased from the market. The March 31, 1990 foreign exchange rate used by B.C. Hydro was 85.46 U.S. cents per Canadian dollar (1989 - 83.86 U.S. cents).

During the year ended March 31, 1990, B.C. Hydro issued the following bonds, notes and debentures:

Coupon Rate %	Effective Rate %	Series	Issue Date	Maturity Date	Principal
10.17	10.185	HG	May 10, 1989	May 10, 2009	$ 9
10.01	10.025	HH	June 9, 1989	June 9, 2009	65
9.75	9.847	HI	July 6, 1989	July 6, 1994	150
12.00	10.662	HJ	January 31, 1990	October 20, 1993	150
11.625	11.814	HK	March 22, 1990	March 22, 1994	400
					$ 774

Bonds, notes and debentures in the principal amount of Cdn. $300 million and U.S. $204 million matured during the year.

Guarantee by the Province of British Columbia

B.C. Hydro's outstanding debt is either held or guaranteed as to principal, interest and premium, if any, by the Province.

Sinking Funds for Bonds, Notes and Debentures

Sinking funds are held by the Trustee, the Minister of Finance and Corporate Relations for the Province. Sinking fund income is recorded as a reduction of finance charges.

	1990	1989
Sinking funds at beginning of year:	$ 1,157	$ 1,056
Add:		
Instalments	77	130
Income	111	113
	188	243
Less:		
Debt repayments	(100)	(103)
Debt extinguishment and cancellation	(43)	(25)
Surpluses recovered	(16)	—
Foreign exchange adjustments	8	(14)
Net changes in sinking funds	37	101
Sinking funds at end of year:	$ 1,194	$ 1,157

Term Debenture

A term debenture was issued to B.C. Hydro by B.C. Gas Inc. in part settlement of the sale of the Mainland Gas Service in fiscal 1989. B.C. Hydro has entered into a trust arrangement with the Province whereby the interest and principal payments from B.C. Gas Inc. are to be applied against B.C. Hydro's general indebtedness to the Province.

The term debenture bears interest at 10.75% per annum payable semi- annually and is repayable in four equal annual payments of $75 million on October 1 from 1990 to 1993. The debenture is secured by a first fixed mortgage on the assets of B.C. Gas Inc. and a guarantee from Inland Natural Gas Co. Ltd. B.C. Gas Inc. may repay the debenture at an earlier date.

Repurchased Debt

Repurchased debt comprises B.C. Hydro bonds, notes and debentures purchased from the market but not cancelled or otherwise extinguished.

Revolving Borrowings

Funds obtained under a borrowing agreement with the Province will be repaid either from the issue of bonds, notes or debentures or further revolving borrowings extending beyond the next fiscal year. They have, therefore, been classified as long-term debt. The borrowings are recorded net of specifically related sinking funds of $375 million. The funds obtained under the borrowing agreement are unsecured, have an authorization limit of $2.0 billion and bear interest at prevailing money market rates. At March 31, 1990 these funds had a weighted average term to maturity of 254 days at an average coupon rate of 11.6% compared to 116 days and 11.4% as at March 31, 1989.

Debt Management Program

During fiscal 1990 B.C. Hydro placed sufficient government guaranteed securities into an irrevocable trust to satisfy the scheduled interest and principal repayment requirements of Cdn. $63 million (1989 - U.S. $299 million) in bonds. In addition, during 1990 B.C. Hydro purchased and cancelled Cdn. $27 million of bonds (1989 - U.S. $181 million) and a further U.S. $100 million was redeemed under the terms of an early call provision. The accounting loss of $5 million (1989 - $80 million) arising from these transactions has been included in finance charges.

Extinguished Debt

As at March 31, 1990 a total of Cdn. $505 million (1989- Cdn. $461 million) of debt, together with the related securities, has been removed from B.C. Hydro's consolidated balance sheet and is considered extinguished for financial reporting purposes.

Cash Requirements

Total maturity payments and sinking fund instalments on bonds, notes and debentures outstanding as at March 31, 1990, by year of payment, are disclosed in the following table. U.S. cash requirements are shown in millions of U.S. dollars. As at March 31, 1990 there were 108 Canadian dollar (1989 - 114) and 12 U.S. dollar (1989 - 15) bond, note and debenture issues outstanding.

	Sinking Funds		Net Debt Maturities*		Total	
	U.S.	Cdn.	U.S.	Cdn.	U.S.	Cdn.
1991	$ 24	$ 47	$ —	$ 80	$ 24	$ 127
1992	24	45	—	170	24	215
1993	21	44	99	98	120	142
1994	21	43	—	102	21	145
1995	21	40	—	185	21	225
1991-1995	111	219	99	635	210	854
1996-2000	106	172	—	167	106	339
2001-2005	91	77	—	31	91	108
2006-2010	63	15	—	90	63	105
2011-2015	22	—	182	—	204	—
	$ 393	$ 483	$ 281	$ 923	$ 674	$ 1,406

* Net debt maturities are determined after deducting sinking funds estimated to be available at maturity. The estimated sinking fund income, included therein, of Cdn. $2,038 million and U.S. $1,240 million is based on assumed earnings of 10.5% on existing Canadian dollar sinking fund investments and 8.5% for U.S. dollar sinking fund investments.

None of the above cash requirements are considered current as at March 31, 1990 as management intends to finance the payments either from the issue of bonds, notes or debentures or further revolving borrowings extending beyond the next fiscal year.

Hedged U.S. Dollar Debt

As at March 31, 1990 U.S. $124 million (1989 - U.S. $312 million) of debt and future sinking-fund instalments was hedged with forward foreign exchange contracts. A further U.S. $418 million (1989 - U.S. $436 million) of debt was hedged by the holding of U.S. dollar denominated securities in sinking funds and repurchased debt. As a result of these transactions, at March 31, 1990 B.C. Hydro had a net foreign currency exposure in U.S.dollar debt of U.S. $1,568 million (1989 - U.S. $1,607 million).

Redemption Provisions

Certain B.C. Hydro debt held by the Canada Pension Plan Investment Fund and by the Minister of Finance and Corporate Relations for the Province contains provisions allowing holders to redeem the debt prior to maturity, in whole or in part, subject to certain restrictions. At March 31, 1990 this debt amounted to $772 million (1989 - $771 million) net of related sinking funds.

11. Sale of Businesses

During the year ended March 31, 1989 B.C Hydro sold its non-electric businesses, comprised of the Mainland Gas Service, the Rail Service and the Victoria Gas Service, to the private sector for proceeds of $787 million. After deducting associated selling costs of $24 million and a provision of $50 million for pension payments (as described in Note 12), an amount representing the net gain on the sale of $220 million was paid to the Province pursuant to the requirements of the Hydro and Power Authority Privatization Act. The remaining $493 million, representing the book value of the assets sold, was received by B.C. Hydro. This amount comprised a $300 million term debenture issued to B.C. Hydro by B.C. Gas Inc., the purchaser of the Mainland Gas Service, (as described in Note 10) and cash of $193 million.

12. Pension Plan

Employees of B.C. Hydro contribute to a jointly-funded pension plan which provides a defined benefit pension based on years of membership service and highest five-year average pensionable earnings. A portion of the required contributions under the plan is applied to provide for annual cost-of-living increases (indexing) to pension recipients. Both the employees' basic contribution and indexing contribution are matched by B.C. Hydro. In addition, in both fiscal 1990 and 1989 B.C. Hydro made special annual contributions of $4 million to fund past service pension costs and accrued deficits which arose in prior years from plan amendments and changes in actuarial assumptions.

Annual actuarial valuations are obtained to determine the present value of the plan liability for pension benefits accrued to the date of the valuation. These actuarial liabilities are compared with the market value of the pension plan assets to determine whether a net pension surplus or deficit exists. Based upon an extrapolation from preliminary actuarial valuation results as at December 31, 1989, the estimated present value of accrued pension benefits was $808 million as at March 31, 1990 and the pension plan assets available for these benefits at that date amounted to $813 million, resulting in a surplus of $5 million.

As a result of the sale of businesses during the year ended March 31, 1989 the pension plan will incur additional costs. These costs are the future indexing of vested pensions provided to employees of the sold businesses who will no longer contribute to the plan and the cost impact of the removal of funds by those employees of the sold businesses who have elected to withdraw their accrued pensions from the plan. The actuary has estimated that the maximum cost to the fund should not exceed $50 million. B.C. Hydro has paid $29 million into the pension fund, and a further $21 million is held in trust to be paid into the fund, if needed, upon the determination of the final cost to the plan.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

(unaudited)

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

BALANCE SHEET AS AT MARCH 31, 1990

ASSETS

	1990	1989
CURRENT ASSETS		
Cash	$ 5,736,347	$ 3,937,957
Accounts receivable	2,556,029	2,974,743
Inventories	55,617,137	58,008,311
	63,909,513	64,921,011
FIXED ASSETS, at cost (note 3)	42,159,703	39,630,778
Less accumulated depreciation	33,976,302	31,189,710
	8,183,401	8,441,068
	$ 72,092,914	$ 73,362,079

LIABILITIES

	1990	1989
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 55,122,754	$ 58,963,023
PROVINCE OF BRITISH COLUMBIA		
Advance	16,970,160	14,399,056
	$ 72,092,914	$ 73,362,079

Commitments and Contingencies (notes 5, 6 & 8)

The accompanying notes and the Schedule are an integral part of these financial statements.

Approved By:

Acting General Manager

Acting Director of Finance

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

STATEMENT OF INCOME FOR THE YEAR ENDED MARCH 31, 1990

(unaudited)

	1990	1989
SALES (note 4)	$1,280,660,461	$1,234,107,064
COST OF MERCHANDISE SOLD	715,645,983	692,321,887
	565,014,478	541,785,177
OPERATING EXPENSES (Schedule)	149,706,648	131,149,650
	415,307,830	410,635,527
OTHER INCOME	4,290,478	4,578,468
NET INCOME	$ 419,598,308	$ 415,213,995

STATEMENT OF CHANGES IN PROVINCE OF BRITISH COLUMBIA ADVANCE

FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
Balance at beginning of year	$ 14,399,056	$ 25,647,004
Net Income	419,598,308	415,213,995
Cash payments to Provincial Treasury	(417,027,204)	(426,461,943)
BALANCE AT END OF YEAR	$ 16,970,160	$ 14,399,056

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 1990

(unaudited)

	1990	1989
CASH PROVIDED BY OPERATIONS		
Net Income	$ 419,598,308	$ 415,213,995
Amounts charged against income not requiring an outlay of cash:		
Depreciation	2,909,704	2,797,709
Gain on disposal of fixed assets	(252,909)	(151,693)
Decrease (Increase) in accounts receivable	418,714	(501,632)
Decrease (Increase) in inventory	2,391,174	977,267
Increase (Decrease) in accounts payable	(3,840,270)	7,010,453
	421,224,721	425,346,099
CASH PAYMENTS TO PROVINCIAL TREASURY	(417,027,204)	(426,461,943)
	$ 4,197,517	$ (1,115,844)
CASH USED FOR INVESTMENT IN FIXED ASSETS		
Acquisition of fixed assets	$ (2,657,998)	$ (1,756,267)
Proceeds on Disposal	258,871	151,693
	(2,399,127)	(1,604,574)
INCREASE (DECREASE) IN CASH	1,798,390	(2,720,418)
CASH AT BEGINNING OF YEAR	3,937,957	6,658,375
CASH AT END OF YEAR	$ 5,736,347	$ 3,937,957

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

(unaudited)

1. STATUS OF THE BRANCH

The Liquor Distribution Branch obtains its authority for operation from the Liquor Distribution Act which was administered by the Ministry of Labour and Consumer Services. As stated in Section 2 of this Act, the Branch has the sole right to purchase both in and out of the Province liquor for resale and reuse in the Province in accordance with the provisions of the Importation of Intoxicating Liquors Act (Canada).

2. SIGNIFICANT ACCOUNTING POLICIES

As prescribed by Section 18 of the Liquor Distribution Act, the financial statements of the Branch are prepared in accordance with generally accepted accounting principles.

Significant accounting policies followed in the preparation of these financial statements are:

a) Inventories are valued at the latest landed cost which is equal to or less than the net realizable value.

b) Fixed assets are depreciated on a straight line basis as follows:

Buildings	- 7 1/2% per annum
Leasehold Improvements	- a minimum of 10% per annum or a rate sufficient to write off the cost over the remaining life of the respective lease.
Furniture, Fixtures, Vehicles & Equipment	- 25% per annum.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

(unaudited)

3. FIXED ASSETS

	1990		1989	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Land	$ 1,119,007	$ -	$ 1,121,657	$ -
Buildings	11,398,208	8,888,425	11,376,424	8,360,158
Leasehold Improvements	4,657,898	4,132,936	4,640,248	3,848,566
Furniture, Fixtures, Vehicles & Equipment	24,984,590	20,954,941	22,492,449	18,980,986
	42,159,703	33,976,302	39,630,778	31,189,710
NET BOOK VALUE	$ 8,183,401		$ 8,441,068	

4. SALES

The Branch is responsible for sales of liquor in the Province. The majority of liquor is sold by the Branch itself. In addition, the Branch has authorized manufacturers in certain situations to sell directly to licensees and consumers. Total sales of liquor are as follows:

	1990	1989
Total Branch sales	$1,280,660,461	$1,234,107,064
Less non-alcoholic products	539,991	582,817
	$1,280,120,470	$1,233,524,247
Other authorized sales not included in these financial statements:		
Brew pubs	400,661	237,470
Estate wineries	2,668,019	3,183,000
	3,068,680	3,420,470
TOTAL SALES OF LIQUOR IN THE PROVINCE	$1,283,189,150	$1,236,944,717

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

(unaudited)

The Branch has authorized the brewers' agent to sell directly to licensees, licensee retail stores and agency stores and these amounts are included as Branch sales.

The Branch has also authorized brew pubs to manufacture and sell directly to the public. The margin on these sales is classified as other income.

The Branch has agreements with estate wineries which allow them to sell directly to the public, licensed establishments and licensee retail stores. Proceeds from the estate winery on-site sales accrue solely to the estate operator.

Total sales of liquor in the Province do not include subsequent resale by licensed establishments, licensee retail stores and agency stores.

5. COMMITMENTS

a) Federal Taxes

The Branch maintains inventory in its bonded warehouse for which federal taxes have neither been paid nor recorded in these financial statements. As at March 31, 1990, the future liability for these taxes approximates $5,300,000. These taxes are payable when inventory is shipped from the bonded warehouse.

b) Lease Premises

Total commitments as at March 31, 1990 for lease of premises are as follows:

Year ended March 31,	1991	$ 9,523,000
	1992	8,461,000
	1993	7,470,000
	1994	6,583,000
	1995	5,584,000
Subsequent years		15,294,000
TOTAL		$52,915,000

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

(unaudited)

6. CONTINGENCIES

Agents' Stocking Program

The Branch has authorized suppliers' agents to import and warehouse liquor for subsequent resale to the Branch. Under this arrangement, the Branch has a contractual obligation to purchase all inventories held by the agent should he/she opt out of the program. As at March 31,1990, the value of agents' inventories totals approximately $22,600,000 and the future liability for federal taxes thereon is $11,800,000.

Employee Sick Bank

Prior to January, 1978, eligible employees accrued 1.25 days per month towards an employee sick bank. The accumulated unused banked hours are paid at 50% only on retirement. The sick bank liability as at March 31, 1990 is approximately $2,000,000.

7. SUPERANNUATION FUND

The Liquor Distribution Branch is an approved employer under the Pension (Public Service) Act. Eligible employees of the Branch contribute to the Public Service Superannuation Fund at a rate of 4.25% of pensionable salary up to the year's maximum pensionable earnings as defined in the Canada Pension Plan and at a rate of 5.75% of pensionable salary in excess of the year's maximum pensionable earnings. An additional 1.25% of pensionable salary is deducted and used to finance the payment of inflation adjustment supplements. In addition to matching the employees' contributions, the Branch contributes an additional 2.5% of pensionable salary for basic pension benefits.

An actuarial evaluation of the Public Service Superannuation Fund was made at March 31, 1987. Details of the unfunded liability are described in the Public Service Superannuation Fund financial statements included in the Public Accounts. The portion of the unfunded liability attributable to the Liquor Distribution Branch was not determined by the actuary.

8. SUBSEQUENT EVENTS

On May 9, 1990 Canadian Airlines International Ltd. commenced a Supreme Court action for the return of all Provincial mark-up amounts paid. This action alleges that all monies paid to the Branch up to this date were "paid under a unilateral mistake of law". The liability of the Branch (if any) under this claim is not determinable with any degree of accuracy at this time.

(unaudited)

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

Schedule

OPERATING EXPENSES FOR THE YEAR ENDED MARCH 31, 1990

	Warehouse	Retail Store	Administration	1990 Total	1989 Total
Salaries and Wages	$ 5,855,800	$ 55,699,833	$ 11,986,781	$ 73,542,414	$ 65,760,793
Superannuation	437,521	4,241,050	859,459	5,538,030	4,950,353
Unemployment Insurance	139,256	1,349,855	273,550	1,762,661	1,709,726
Dental and Extended Health	100,013	969,462	196,464	1,265,939	1,157,788
Canada Pension	102,384	992,441	201,120	1,295,945	1,142,382
Workers' Compensation Board	81,184	786,948	159,478	1,027,610	1,119,190
B.C. Medical	96,436	934,792	189,438	1,220,666	1,117,359
Long Term Disability	44,341	429,815	87,103	561,259	422,360
Group Insurance	23,012	223,061	45,204	291,277	234,831
Staff Benefits	4,950	8,774	64,844	78,568	181,455
Commissions	-	6,626,094	14,604,693	21,230,787	16,243,311
Rents	272,814	13,089,431	718,405	14,080,650	12,242,776
Data Processing	-	-	6,354,430	6,354,430	5,493,978
Freight to Stores	-	3,672,208	-	3,672,208	3,513,653
Depreciation	510,099	1,317,526	1,082,079	2,909,704	2,797,709
Sundries	138,806	802,851	1,183,094	2,124,751	2,061,430
Repairs and Maintenance	119,925	1,175,037	1,808,785	3,103,747	1,915,289
Light, Water and Fuel	106,040	1,477,927	246,532	1,830,499	1,928,113
Printing, Stationery and Postage	4,272	60,819	1,498,970	1,564,061	1,518,990
Store Wrapping Supplies	-	1,232,292	-	1,232,292	1,280,972
Janitorial and Scavenging	27,715	982,613	278,568	1,288,896	1,135,684
Travelling	18,991	164,744	1,246,033	1,429,768	1,031,912
Telephone and Telegraph	31,237	336,911	644,652	1,012,800	913,767
Armoured Car Service	-	-	512,803	512,803	510,978
Property Charges	24,940	99,717	341,297	465,954	500,980
Warehouse Equipment Costs	288,316	-	-	288,316	257,814
Bank Charges	-	-	20,613	20,613	6,057
	$ 8,428,052	$ 96,674,201	$ 44,604,395	$ 149,706,648	$131,149,650

BRITISH COLUMBIA LOTTERY CORPORATION

KPMG Peat Marwick Thorne

Chartered Accountants

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BRITISH COLUMBIA LOTTERY CORPORATION

AUDITORS' REPORT

To the Directors of the British Columbia Lottery Corporation

We have examined the consolidated balance sheet of the British Columbia Lottery Corporation as at March 31, 1990, and the consolidated statements of income, changes in amounts due to the Province of British Columbia, and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990, and the results of its operations, and the changes in the amounts due to the Province of British Columbia, and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Peat Marwick Thorne
Chartered Accountants

Kamloops, Canada
June 11, 1990

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1990

CONSOLIDATED BALANCE SHEET

(in thousands of dollars)

Assets	1990	1989
Cash		
Prize funds	$ 26,555	$ 24,096
Other	12,129	7,817
Receivables (note 3)	12,245	10,035
Prepaid expenses	2,791	2,391
Fixed assets (note 4)	7,885	2,270
	$ 61,605	$ 46,609

Liabilities	1990	1989
Prizes payable	$ 26,555	$ 24,096
Payable to Interprovincial Lottery Corporation	3,201	2,119
Accounts payable & accrued liabilities	8,188	5,399
Deferred revenue	4,391	7,246
Long-term debt (note 5)	5,282	-
Due to Province of British Columbia	13,988	7,749
Share capital (note 6)	-	-
	$ 61,605	$ 46,609

APPROVED:

_____________________ Director

_____________________ Director

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1990

CONSOLIDATED STATEMENT OF CHANGES IN AMOUNTS DUE TO PROVINCE OF BRITISH COLUMBIA

(in thousands of dollars)

	1989/90	1988/89
Balance at beginning of year	$ 7,749	$ 13,340
Net income	205,359	194,535
	213,108	207,875
Payments to Province of British Columbia during the year	193,907	195,236
Allocation of income to Government of Canada	5,213	4,890
	199,120	200,126
Balance at end of year	$ 13,988	$ 7,749

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1990

CONSOLIDATED STATEMENT OF INCOME

(in thousands of dollars)

	1989/90	1988/89
Lottery sales (note 7)	$ 548,147	$ 524,230
Direct expenses		
Prizes	259,351	247,650
Retailer commissions	30,157	28,797
Ticket printing and bingo paper	14,411	12,859
	303,919	289,306
Sales less direct expenses	244,228	234,924
Operating expenses		
Data processing & network	11,431	11,689
Depreciation	3,591	4,995
Advertising, draws & promotions	14,936	10,940
Sales & distribution	5,406	5,561
Administration	3,505	7,204
	38,869	40,389
Net income	$ 205,359	$ 194,535
Allocation of net income:		
Government of Canada (note 8)	$ 5,213	$ 4,890
Province of British Columbia	195,798	188,744
Paid on behalf of the Province of British Columbia	4,348	901
	$ 205,359	$ 194,535

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1990

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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1. Nature of the Corporation

The British Columbia Lottery Corporation was incorporated pursuant to the Company Act of British Columbia on October 25, 1984.

The Province has designated the Corporation as the authority to conduct and manage lottery games within British Columbia and to co-operate in the conduct and marketing of national and regional games with other Provinces of Canada.

The EXPRESS, Instant, LOTTO B.C., BC KENO, EXTRA, PUNTO and Breakopen games are conducted solely by the Corporation in the Province of British Columbia. In addition the Corporation is the sole distributor of Bingo paper in the Province of British Columbia.

The Corporation is the regional marketing organization for the PROVINCIAL, SPECIAL EVENT GAME, AND LOTTO 6/49 games in British Columbia. These games are joint undertakings by all provinces acting through the Interprovincial Lottery Corporation. The Interprovincial Lottery Corporation is incorporated under the Canada Business Corporations Act, and it's shares are held by Her Majesty The Queen in right of the respective provinces.

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2. Significant Accounting Policies:

The financial statements of the Corporation have been prepared in accordance with generally accepted accounting principles.

A. Consolidation

The consolidated financial statements include B.C. Lottotech International Inc., a wholly owned subisidiary of the British Columbia Lottery Corporation.

B. Capital Purchases

The Corporation's policy on capital purchases is that any major purchase which has a future useful life beyond the current year and which will materially affect income in the year purchased, will be capitalized. These purchases include the cost of Kamloops office building, leasehold improvements, furniture and equipment for the Corporation's offices in Kamloops, Richmond and Victoria, major computer equipment purchases, all on-line gaming terminals, all components of the Corporation's sign and fixture program for placement at the on-line game retailers' locations and corporate owned kiosks.

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1990

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(continued)

9. Interprovincial Lottery Corporation Expenses and Interest Revenue

Interprovincial Lottery Corporation prize costs and ticket printing are recognized in the appropriate category of direct expenses. The net operating rebate which includes the Corporation's share of the Interprovincial Lottery Corporation's interest revenues less operating expenses is included in administrative expenses. The net operating rebate from the Interprovincial Lottery Corporation was $ 831,000 for the year ended March 31, 1990 ($ 235,000 - 1989).

10. Lease Obligations

Long-term office space leases will expire as follows:

Richmond	1995
Victoria	1994

Minimum annual rental payments for each of the next five years are approximately as follows:

1990-1991	$ 577,000
1991-1992	577,000
1992-1993	577,000
1993-1994	577,000
1994-1995	517,000

Future aggregate minimum rental payments to the expiry dates amount to approximately $ 2,867,000

11. Pension Plan

The market value of pension plan assets is approximately $ 4,029,000 and estimated liabilities are approximately $ 3,729,000.

12. Comparative Figures

Certain 1989 comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1990

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

(in thousands of dollars)

	1989/90	1988/89
Cash Provided By (used for)		
Operations		
Net Income	$ 205,359	$ 194,535
Depreciation, which does not involve cash	3,591	4,995
	208,950	199,530
Changes in non-cash operating items		
Receivables	(2,210)	(6,266)
Accounts payable and accrued liabilities	2,789	1,818
Payable to Interprovincial Lottery Corporation	1,082	1,216
Prepaid expenses	(400)	(701)
Prizes payable	2,459	9,617
Deferred revenue	(2,855)	1,982
	209,815	207,196
Financing:		
Payments to Province of British Columbia	(193,907)	(195,236)
Payments to Government of Canada	(5,213)	(4,890)
Increase in long-term debt	5,282	-
	(193,838)	(200,126)
Investments:		
Additions to fixed assets	(9,206)	-
Increase in Cash	6,771	7,070
Cash at Beginning of Year	31,913	24,843
Cash at End of Year	$ 38,684	$ 31,913

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1990

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(continued)

2. Significant Accounting Policies (continued):

The Corporation's capital assets are recorded at their original cost and are depreciated on a straight-line basis according to their estimated useful lives, as follows:

Kamloops office building	5 years
Leasehold improvements	5 years
Furniture & equipment	5 years
Computer equipment	3 years
On-line gaming terminals	3 years
Signs & Fixtures:	
Computer	3 years
Non-computer	5 years

C. Free Tickets

Sales are reduced by the retail value of free tickets redeemed by the retailers.

D. Deferred Revenue and Expenses

Revenue and expenses relating to draws held during the year ended March 31, 1990 are included in the statement of income on an accrual basis. Receipts from the sale of lottery tickets related to draws held subsequent to March 31, 1990 have been recorded as deferred revenue. Retailer commissions on these sales have been recorded as prepaid expenses.

When the sales period exceeds one month, the sale is recorded when the ticket is sold to the consumer.

E. Prize Expenses

The Corporation provides for prize expenses at approximately 50% of sales for all British Columbia games to fund expected prize payouts.

All unclaimed prizes from British Columbia lottery games are retained in a prize fund for one year from the announced date of the draw. Unclaimed prizes remaining after the one year claiming period are used for bonus prizes and bonus draw promotions in subsequent draws.

Prize expenses for Interprovincial Lottery Corporation games is British Columbia's proportionate share of prizes funded which is based on the number of tickets sold.

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1990

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(continued)

3. Receivables (in thousands of dollars)

	1990	1989
Retailers	$ 8,270	$ 8,642
Other	3,975	1,393
	$ 12,245	$ 10,035

4. Fixed Assets (in thousands of dollars)

	1990			1989
	Cost	Accumulated Depreciation	Net	Net
On-line gaming terminals	$ 15,119	$ 15,119	-	$ -
Central system computer hardware	8,420	8,397	23	-
Land	700	-	700	-
Building and leasehold improvements	16,648	9,607	7,041	1,681
Furniture & equipment	2,823	2,720	103	589
Signs & fixtures	2,885	2,867	18	-
	$ 46,595	$ 38,710	$ 7,885	$ 2,270

5. Long-term debt (in thousands of dollars)

	1990	1989
Crown Life Insurance Company Mortgage, payable in monthly instalments of $ 48,301 including interest at 10.625%, secured by building, due April 1, 1992	$ 5,282	$ -

Principal payments due within each of the next three years on long-term debt are approximately as follows:

1991	$ 37
1992	41
1993	5,204

BRITISH COLUMBIA LOTTERY CORPORATION

MARCH 31, 1990

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(continued)

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6. Share Capital

Authorized: 10,000 common shares without par value
Issued: 1 common share for $1.00

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7. Sales (in thousands of dollars)	1989/90	1988/89
Nationwide Games		
Lotto 6/49	$ 281,962	$ 279,511
Super Loto	-	1,924
Provincial	20,109	22,652
Special Event Game	14,873	15,496
	316,944	319,583
British Columbia Games		
Extra	26,333	18,853
Punto	1,374	422
BC Keno	16,698	20,352
Express	3,611	5,784
Lotto B.C.	16,423	10,764
Instant	108,882	117,886
Breakopen	53,681	26,878
	227,002	200,939
Bingo paper	4,201	3,708
	231,203	204,647
Total	$ 548,147	$ 524,230

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8. Payments to Government of Canada

The Interprovincial Lottery Corporation makes inflation adjusted payments to the Government of Canada as a result of an agreement between the provincial governments and the Government of Canada on the withdrawal of the Government of Canada from the lottery field. The Corporation remits British Columbia's share of the above payments to the Interprovincial Lottery Corporation. Payments under this agreement are estimated to be $ 5,600,000 for the year ended March 31, 1991.

B.C. PAVILION CORPORATION

KPMG Peat Marwick Thorne

Chartered Accountants

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File Ref.

AUDITORS' REPORT TO THE SHAREHOLDER

We have examined the balance sheet of B.C. Pavilion Corporation as at March 31, 1990 and the statements of revenue and expenses, changes in financial position and contributed surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Peat Marwick Thorne

Chartered Accountants

Vancouver, Canada
May 18, 1990

B.C. Pavilion Corporation

Balance Sheet
(in thousands)

March 31, 1990

	1990	1989
Assets		
Current assets		
Cash and term deposits	$ 1,135	$ 4,389
Accounts receivable	5,007	2,753
Supplies inventory	89	89
Prepaid expenses	394	318
	6,625	7,549
Fixed assets (note 3)	157,548	155,588
	$ 164,173	$ 163,137
Liabilities and Shareholder's Equity		
Current liabilities		
Accounts payable and accrued liabilities	$ 4,031	$ 4,414
Deposits and deferred revenue	2,351	1,907
Deferred government contributions (note 4)	-	1,160
	6,382	7,481
Shareholder's equity		
Share capital (note 5)	1	1
Contributed surplus	157,790	155,655
	157,791	155,656
	$ 164,173	$ 163,137

Contingent liability (note 6)
Commitments (note 7)

See accompanying notes to financial statements.

Approved by the Board:

Director

Director

B.C. Pavilion Corporation

Statement of Revenue and Expenses
(in thousands)

Year ended March 31, 1990

	1990	1989
Revenue from operations	$ 29,363	$ 26,273
Direct event costs	14,677	12,084
	14,686	14,189
Facility expenses		
Staffing costs	7,217	6,614
Operating expenses	5,762	6,490
Business development	3,398	2,556
General and administration	2,839	2,400
Fees	1,284	839
Depreciation	4,638	4,544
	25,138	23,443
Net expenses prior to recoveries	10,452	9,254
Recoveries		
Contributions from Province of British Columbia	5,814	4,710
Amortization of contributed surplus to offset depreciation charged on contributed assets	4,638	4,544
	10,452	9,254
Net revenue	-	-

See accompanying notes to financial statements.

B.C. Pavilion Corporation

Statement of Changes in Financial Position
(in thousands)

Year ended March 31, 1990

	1990	1989
Cash provided by (used for):		
Operations		
Net expenses prior to recoveries	$ (10,452)	$ (9,254)
Depreciation, an item not involving cash	4,638	4,544
	(5,814)	(4,710)
Changes in non-cash operating working capital		
Accounts receivable	(1,912)	(158)
Supplies inventory	-	(7)
Prepaid expenses	(77)	(15)
Accounts payable and accrued liabilities	(382)	763
Deposits and deferred revenue	444	113
	(7,741)	(4,014)
Financing		
Contributions from the Province of British Columbia towards		
Operations for the year	5,814	4,710
Fixed assets acquisitions for the year	662	815
Acquisition of British Columbia Food Exhibitions Ltd.		153
Contribution from the Province of British Columbia in excess of (less than) immediate funding required for operations	(1,503)	63
	4,973	5,741
Investments		
Proceeds on sale of fixed assets	176	32
Capital additions for the year	(662)	(815)
	(486)	(783)
Increase (decrease) in cash position	(3,254)	944
Cash position at beginning of year	4,389	3,445
Cash position at end of year	$ 1,135	$ 4,389

Cash position is defined as cash and term deposits.

See accompanying notes to financial statements.

B.C. Pavilion Corporation

Statement of Contributed Surplus
(in thousands)

Year ended March 31, 1990

	1990	1989
Balance at beginning of year	$ 155,655	$ 158,779
Contributions from the Province of British Columbia towards fixed asset acquisitions	662	815
Contribution on the transfer of the B.C. Film Centre April 1, 1989	6,111	-
Contributions of surplus on transfer of British Columbia Food Exhibitions Ltd., February 16, 1989	-	162
Contribution on the transfer of Terry Fox Plaza, March 31, 1989	-	443
Transferred to statement of revenue and expenses to offset depreciation charged on contributed assets	(4,638)	(4,544)
Balance at end of year	$ 157,790	$ 155,655

See accompanying notes to financial statements.

B.C. Pavilion Corporation

Notes to Financial Statements

Year ended March 31, 1990

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1. General

B.C. Pavilion Corporation was incorporated by the Province of British Columbia on May 3, 1984 under the British Columbia Company Act. The current mandate of the Corporation is to manage certain public facilities in the Province. Accordingly, the Corporation owns and operates B.C. Place Stadium and Bridge Studios and operates the following public facilities under separate agreements:

Vancouver Trade and Convention Centre
Robson Conference Centre
B.C. Transportation Museum

On April 1, 1989 ownership of the Bridge Studios was transferred to the Corporation at the transferor's book value.

The Corporation ceased to operate the B.C. Enterprise Centre on September 30, 1989, upon termination of the lease. Effective November 1, 1989, the operational responsibility for the Whistler golf course and Whistler conference centre was transferred to the Whistler Resort Association.

On November 1, 1989, the Corporation entered into an agreement with the Historic Transportation Society of B.C., to manage and operate the B.C. Transportation Museum. On November 1, 1989, the Corporation entered into an operating agreement with the B.C. Buildings Corporation to manage and operate the Robson Square Conference Centre.

On November 1, 1989, due to Government re-organization, ownership of the one outstanding share of the Corporation was transferred from the Minister of Government Services to the Minister of Tourism.

2. Summary of significant accounting policies

The accompanying financial statements are prepared in accordance with generally accepted accounting principles appropriate for B.C. Pavilion Corporation. Specific accounting policies are:

B.C. Pavilion Corporation

Notes to Financial Statements (Continued)

2. **Summary of significant accounting policies** (continued)

(a) Fixed assets

Fixed assets have been recorded as follows:

(i) fixed assets funded through contributions by the Province of British Columbia, either to the Corporation or predecessor corporations, at cost. The related contribution is initially recorded as a credit to contributed surplus;

(ii) fixed assets specifically funded by the Federal Government at cost net of the related contribution;

(iii) all assets are depreciated over their estimated useful lives to the Corporation. Depreciation is provided on the following bases:

Asset classification	Depreciation term
Buildings and improvements	10 to 50 years. Buildings are depreciated on a sinking-fund basis; improvements on a straight-line basis
Furniture	5 years straight-line
Computer	3 years straight-line
Leasehold improvements	Over the shorter of the estimated useful life of the improvement, or the term of the lease
Other fixed assets	1 to 10 years on a straight-line basis, except motor vehicles which are at 30% of the declining-balance

(b) Deferred government contributions

Government funding is initially deferred in the accounts of the Corporation. Funding towards operations is recognized as a recovery in the statement of revenue and expenses to the extent that the funds are utilized or required. Funding towards fixed asset acquisitions is allocated to contributed surplus at the time the related asset is acquired.

(c) Amortization of contributed surplus

Contributed surplus is amortized and reflected as a recovery in the statement of revenue and expenses in an amount equal to that required to offset depreciation charged on contributed assets.

B.C. Pavilion Corporation

Notes to Financial Statements (Continued)

2. Summary of significant accounting policies (continued)

(d) New business development

Start-up costs relating to new business development are expensed in the year incurred. Any related revenues are only recognized as earned.

(e) Comparative figures

Certain of the prior year's figures have been reclassified in order to conform with the presentation adopted for the current year.

3. Fixed assets

(in thousands)

			1990	1989
	Cost	Accumulated depreciation	Net book value	Net book value
Facilities				
B.C. Place Stadium	$ 173,391	$ 22,651	$ 150,740	$ 153,653
Bridge Studios	6,638	623	6,015	-
Vancouver Trade and Convention Centre	875	278	597	638
Corporate office	487	343	144	296
New Business Development	102	57	45	8
Robson Square Conference Centre	9	2	7	-
B.C. Enterprise Centre	-	-	-	993
	$ 181,502	$ 23,954	$ 157,548	$ 155,588

			1990	1989
	Cost	Accumulated depreciation	Net book value	Net book value
Fixed asset classes				
Buildings and improvements	$ 167,070	$ 12,613	$ 154,457	$ 150,438
Furniture	1,301	1,072	229	598
Computer	541	354	187	250
Leasehold improvements	187	80	107	815
Other	12,403	9,835	2,568	3,487
	$ 181,502	$ 23,954	$ 157,548	$ 155,588

B.C. Pavilion Corporation

Notes to Financial Statements (Continued)

4. Deferred government contributions

(in thousands)

	1990	1989
Balance at beginning of year	$ 1,160	$ 1,097
Contributions from the Province of British Columbia	4,974	5,588
Contribution deficiency	342	-
	6,476	6,685
Allocated as follows		
Contributed surplus for fixed assets acquisitions	662	815
Transferred to operations	5,814	4,710
	6,476	5,525
Balance at end of year	-	$ 1,160

5. Share capital

Authorized

10,000 common shares with no par value

Issued and fully paid

1 share, held by Minister of Tourism on behalf of the Province of British Columbia

6. Contingent liability

The Corporation's lease to operate the B.C. Enterprise Centre, which was terminated effective September 30, 1989, provided that the rent payable to the landlord for the six month period, April 1, 1989 to September 30, 1989, would be subject to review. Per the terms of the lease, an appraiser was jointly appointed to determine the fair market rent.

The landlord did not agree with the results of this review and filed an action in the Supreme Court of B.C. to have the appraiser's findings set aside. While this action was dismissed by the Court on June 13, 1990 the landlord has subsequently filed a Notice of Appeal. The Corporation's position is that the rents actually paid were in accordance with the lease and consequently no provision for any rent escalation has been made in these financial statements.

B.C. Pavilion Corporation

Notes to Financial Statements (Continued)

7. Commitments

Minimum obligations under long-term operating leases are as follows:

	(in thousands)
1991	$ 176
1992	185
1993	218
1994	236
1995	261
1996	201

8. B.C. Lions loan paydown

In fiscal 1988, on behalf of the Province of British Columbia, the Corporation provided a loan guarantee to the B.C. Lions Football Club for an amount not to exceed $2,000,000. In October, 1989 the Royal Bank of Canada exercised their rights under this loan guarantee, payment of which by the Corporation was to be funded by the Province of British Columbia. This funding is included in accounts receivable at March 31, 1990 and was received subsequent to the year end. As security against this payment the Corporation retains a financial interest subject to a prior charge in certain real property. The value of the Corporation's financial interest is not reasonably determinable.

9. B.C. Transportation Museum management contract

On November 1, 1989, the Corporation entered into an agreement with the Historic Transportation Society of B.C. to manage, operate and assist in financing the B.C. Transportation Museum. At March 31, 1990, the Corporation had loaned $184,000 to the Society and forgiven such loans.

10. Related party transactions

In the normal course of operations, the Corporation acquires from and sells to the Province of British Columbia and certain Crown corporations goods and services, predominantly under prevailing trade terms.

Included in revenue from operations and accounts receivable is rental income of approximately $570,000 from the B.C. Buildings Corporation.

BRITISH COLUMBIA PETROLEUM CORPORATION

PETROLEUM CORPORATION FUND

AUDITORS' REPORT

To the Lieutenant-Governor in Council, Province of British Columbia:

We have examined the balance sheet of the Petroleum Corporation Fund as at March 31, 1990, and the statements of revenue, expenditure and surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1990, and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Wolrige Mahon

WOLRIGE MAHON
Chartered Accountants
Vancouver, B.C., May 18, 1990

PETROLEUM CORPORATION FUND

BALANCE SHEET
March 31, 1990

ASSETS	1990	1989
CURRENT ASSETS		
Cash	$ 25,473,020	$ 5,752,910
Accounts receivable	496,453	12,078,881
	25,969,473	17,831,791
PREPAID GAS (NOTE 3)	183,404	2,358,692
PROPERTY ACCOUNT (NOTE 4)	99,915	60,304
OTHER ASSETS		
Deferred receivable	—	36,015,564
	$ 26,252,792	$ 56,266,351

LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued charges	$ 62,015	$ 83,585
Deferred liability due within one year	—	1,000,000
	62,015	1,083,585
DEFERRED LIABILITY	—	1,083,333
SURPLUS	26,190,777	54,099,433
	$ 26,252,792	$ 56,266,351

COMMITMENTS (NOTE 6)

Approved by the Directors

Jack Davis
Director

D W Rawlyk
Director

PETROLEUM CORPORATION FUND

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

Year Ended March 31, 1990

	1990	1989
REVENUE		
Interest (Note 5)	$ 5,658,616	$ 6,447,213
Miscellaneous income	46,740	84,814
Gain (loss) on prepaid gas (Note 3)	(8,162)	(702,448)
Gain on disposal of assets	11,708	—
	5,708,902	5,829,579
EXPENDITURE		
Administrative and general	56,653	143,538
NET INCOME	5,652,249	5,686,041
SURPLUS AT BEGINNING OF YEAR	54,099,433	93,413,392
	59,751,682	99,099,433
DEDUCT: TRANSFERS TO PROVINCIAL TREASURY	33,560,905	45,000,000
SURPLUS AT END OF YEAR	$ 26,190,777	$ 54,099,433

PETROLEUM CORPORATION FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended March 31, 1990

	1990	1989
OPERATING ACTIVITIES		
Operations		
Net income	$ 5,652,249	$ 5,686,041
Add (deduct) items not involving a flow of cash:		
- Depreciation and amortization	46,740	83,264
- Gain on disposal of fixed assets	(11,708)	—
Cash from operations	5,687,281	5,769,305
Recovery of prepaid gas	2,175,288	30,766,862
Transfers to Provincial Treasury	(33,560,905)	(45,000,000)
	(25,698,336)	(8,463,833)
FINANCING ACTIVITIES		
Decrease in deferred liability	(2,083,333)	(1,000,000)
INVESTING ACTIVITIES		
Property additions	(88,856)	(19,972)
Proceeds from sale of fixed assets	14,214	—
Decrease in deferred receivable	36,015,563	17,225,233
	35,940,921	17,205,261
CHANGES IN NON-CASH WORKING CAPITAL		
Accounts receivable	11,582,428	(3,330,665)
Accounts payable and accrued charges	(21,570)	(5,801,717)
	11,560,858	(9,132,382)
INCREASE (DECREASE) IN CASH POSITION DURING THE YEAR	19,720,110	(1,390,954)
CASH POSITION AT BEGINNING OF YEAR	5,752,910	7,143,864
CASH POSITION AT END OF YEAR	$ 25,473,020	$ 5,752,910

PETROLEUM CORPORATION FUND

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1990

NOTE 1 - STATUTORY REQUIREMENTS

The Petroleum Corporation Fund is established by the Petroleum Corporation Act, 1973.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

CONSOLIDATION

The Petroleum Corporation Fund financial statements include the accounts of the Corporation's subsidiary, B.C. Petroleum (Kitimat) Ltd.

DEPRECIATION

Furniture, equipment, automobiles and leasehold improvements are recorded at cost and depreciation is provided at rates considered adequate to amortize the cost over the service lives of the assets. Depreciation is computed on a straight-line basis.

NOTE 3 - PREPAID GAS

Under its current gas purchase contracts with producers, the Corporation is obligated to purchase and take delivery of, or pay for, a specified minimum annual volume of gas. In the 1982 contract year, the Corporation was unable to take delivery of the minimum volume of gas and, therefore, is liable to pay for the resulting shortfall (deficiency gas). The Corporation is entitled to take delivery of deficiency gas within a period of ten years from the date incurred, with an adjustment for any increase in the price prevailing when such gas is delivered.

Prepaid gas outstanding at March 31, 1990, has been calculated at the lower of cost or current value.

NOTE 4 - PROPERTY ACCOUNT

	Cost	Accumulated Depreciation & Amortization	1990 Net Book Value	1989 Net Book Value
FURNITURE	$ 453,444	$ 405,749	$ 47,695	$ 26,624
AUTOMOBILES	77,052	25,626	51,426	26,106
LEASEHOLD IMPROVEMENTS	251,938	251,144	794	7,574
	$ 782,434	$ 682,519	$ 99,915	$ 60,304

PETROLEUM CORPORATION FUND

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1990

NOTE 5 - INTEREST

	1990	1989
INTEREST INCOME		
PROVINCE OF BRITISH COLUMBIA	$ 2,194,704	$ 1,692,304
OTHER	3,463,912	4,754,909
	$ 5,658,616	$ 6,447,213

NOTE 6 - COMMITMENTS

The Corporation has a commitment under an agreement for the lease of office premises extending to September 30, 1994. The aggregate rental payable under the lease amounted to approximately $1,226,500 at March 31, 1990.

NOTE 7 - COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the 1990 presentation.

NATURAL GAS PRICE ADJUSTMENT FUND

AUDITORS' REPORT

To the Lieutenant-Governor in Council, Province of British Columbia:

We have examined the balance sheet of the Natural Gas Price Adjustment Fund as at March 31, 1990, and the statement of revenue, expenditure and fund balance for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1990, and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Wolrige Mahon
WOLRIGE MAHON
Chartered Accountants
Vancouver, B.C. May 18, 1990

NATURAL GAS PRICE ADJUSTMENT FUND

BALANCE SHEET
March 31, 1990

ASSETS	1990	1989
CURRENT ASSETS		
Cash	$ 21,274,683	$ 36,941,499
Accounts receivable	36,826,729	44,155,191
Prepaid gas (Note 3)	175,303	5,373,533
Prepaid expenses	5,394	4,519
	$ 58,282,109	$ 86,474,742

LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued charges	$ 31,208,565	$ 49,218,336
LIABILITY FOR FUTURE GAS SUPPLY (Note 4)	1,770,816	—
AMOUNT AVAILABLE FOR DISTRIBUTION (Note 2)	25,302,728	37,256,406
	$ 58,282,109	$ 86,474,742

Approved by the Directors

Jack Davis D W Rawlyk

Director Director

NATURAL GAS PRICE ADJUSTMENT FUND

STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE
Year Ended March 31, 1990

	1990	1989
REVENUE		
Sales from natural gas, natural gas liquids and sulphur (Note 2)	$ 350,928,399	$ 314,619,071
Interest	2,545,295	3,430,404
	353,473,694	318,049,475
EXPENDITURE		
Natural gas purchases	325,900,415	298,798,734
Price adjustments	16,294,722	16,681,101
Payments for natural gas liquids	19,512,554	11,095,442
Administrative and general	3,719,681	2,126,614
	365,427,372	328,701,891
EXCESS OF EXPENDITURE OVER REVENUE	11,953,678	10,652,416
FUND BALANCE AT BEGINNING OF YEAR	37,256,406	47,908,822
FUND BALANCE AT END OF YEAR	$ 25,302,728	$ 37,256,406

NOTES TO THE FINANCIAL STATEMENTS
March 31, 1990

NOTE 1 - STATUTORY REQUIREMENTS

The Natural Gas Price Adjustment Fund is established by the Natural Gas Price Act, 1985.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

GAS SALES

Under the terms of an agreement between Westcoast Energy Inc. and British Columbia Petroleum Corporation, effective November 1, 1973, the Corporation sells natural gas to Westcoast at a price equal to the gross revenue received by that Company on the resale thereof less that Company's cost of service, in respect of gathering, processing and transporting the gas, for the month in which such resale takes place. In addition, the Corporation sells natural gas to other customers at negotiated prices. The revenues from sales of natural gas and by-products are paid into the Natural Gas Price Adjustment Fund for subsequent distribution to producers, as required by the Natural Gas Price Act.

CHANGES IN FINANCIAL POSITION

A statement of changes in financial position is not provided as disclosure of such information in these financial statements is considered to be adequate.

NOTE 3 - PREPAID GAS

Under its current gas purchase contracts with producers, the Corporation is obligated to purchase and take delivery of, or pay for, a specified minimum annual volume of gas. In the 1986 contract year, the Corporation was unable to take delivery of the minimum volume of gas and, therefore, is liable to pay for the resulting shortfall (deficiency gas). The Corporation is entitled to take delivery of deficiency gas within a period of ten years from the date incurred, with an adjustment for any increase in the price prevailing when such gas is delivered.

Prepaid gas outstanding at March 31, 1990, has been calculated at the lower of cost or current value.

NOTE 4 - LIABILITY FOR FUTURE GAS SUPPLY

Liability for future gas supply represents a payment for deficiency gas incurred by a distributor in 1989. Such deficiency volumes may be recovered from the Corporation within five years from the date incurred, with an adjustment for any increase in the price prevailing when such gas is delivered.

NOTE 5 - COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the 1990 presentation.

BRITISH COLUMBIA RAILWAY COMPANY

Auditors' Report

To the Lieutenant Governor in Council
Province of British Columbia

We have examined the consolidated balance sheets of British Columbia Railway Company as at December 31, 1989 and 1988 and the statements of income and retained earnings and cash flow for the years then ended. Our examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1989 and 1988 and the results of its operations and the changes in its cash position for the years then ended in accordance with generally accepted accounting principles applied on a consistent basis.

Coopers & Lybrand

Vancouver, Canada
February 5, 1990

British Columbia Railway Company
Consolidated Balance Sheets

(Dollars in Thousands)

December 31	1989	1988
Assets		
Current assets		
Cash and short-term investments	**$ 44,787**	$ 22,693
Accounts receivable	**40,003**	38,441
Material and other items	**38,553**	33,747
	123,343	94,881
Property and equipment		
Road and buildings	**1,247,501**	1,182,069
Equipment	**284,539**	271,636
	1,532,040	1,453,705
Accumulated depreciation	**339,037**	308,535
	1,193,003	1,145,170
Dease Lake extension - Note 2	**0**	98,020
	$1,316,346	$ 1,338,071
Liabilities and Shareholder's Equity		
Current liabilities		
Accounts payable	**$ 100,218**	$ 80,427
Current obligations on long-term debt	**26,954**	1,766
	127,172	82,193
Long-term debt - Note 3	**84,235**	111,460
Minority interest - Note 4	**186,886**	200,000
Shareholder's equity		
Share capital - Note 5	**257,688**	257,688
Contributed surplus	**510,716**	510,716
Retained earnings	**149,649**	176,014
	918,053	944,418
Commitments - Note 6		
Contingent liabilities - Note 7		
	$1,316,346	$ 1,338,071

British Columbia Railway Company
Consolidated Income and Retained Earnings

(Dollars in Thousands)

For the years ended December 31	**1989**	1988
Revenues		
Rail operations	**$319,903**	$ 319,710
Government assistance - Note 9	**9,050**	7,284
	328,953	326,994
Expenses		
Operations	**67,974**	70,674
Equipment	**67,644**	66,580
Road	**45,570**	45,516
Depreciation	**36,985**	35,853
General and administration	**23,542**	24,086
	241,715	242,709
Railway operating income	**87,238**	84,285
Non-operating income (expense)		
Interest - Note 10	**(8,663)**	(11,145)
Other income	**4,838**	3,676
Large Corporations tax	**(931)**	0
Income before minority interest and extraordinary item	**82,482**	76,816
Minority interest	**17,893**	18,500
Income before extraordinary item	**64,589**	58,316
Extraordinary item - Note 2	**80,646**	0
Net income (loss)	**(16,057)**	58,316
Retained earnings, beginning of year	**176,014**	128,006
	159,957	186,322
Dividends paid	**10,308**	10,308
Retained earnings, end of year	**$149,649**	$ 176,014

On behalf of the Board

Gerry Strongman

Gerry Strongman, *Director*

Paul J. McElligott

Paul McElligott, *Director*

British Columbia Railway Company
Consolidated Cash Flow

(Dollars in Thousands)

For the years ended December 31	**1989**	1988
Operating activities		
Income before extraordinary item	**$ 64,589**	$ 58,316
Add (deduct)		
Item not affecting working capital		
Depreciation	**36,985**	35,853
Net changes in non-cash working capital		
Accounts receivable	**(1,562)**	(1,310)
Material and other items	**(4,806)**	1,857
Accounts payable	**20,043**	(18,526)
Interest	**8,663**	11,145
Minority interest in earnings	**17,893**	18,500
	141,805	105,835
Investing activities		
Additions to property and equipment	**(71,561)**	(69,851)
Change in payables for equipment purchases	**(252)**	(545)
Government assistance for capital items	**4,117**	5,496
	(67,696)	(64,900)
Financing activities		
Repayment of long-term debt	**(2,037)**	(1,736)
Interest	**(8,663)**	(11,145)
Minority interest in earnings	**(17,893)**	(18,500)
Reduction in minority interest	**(13,114)**	0
	(41,707)	(31,381)
Dividends paid	**(10,308)**	(10,308)
Increase (decrease) in cash	**22,094**	(754)
Cash and short-term investments, beginning of year	**22,693**	23,447
Cash and short-term investments, end of year	**$ 44,787**	$ 22,693

British Columbia Railway Company
Notes to Consolidated Financial Statements

1. SIGNIFICANT ACCOUNTING POLICIES

The accounting regulations prescribed by the National Transportation Agency of Canada have been adopted to the extent that this is possible without submitting specific accounting policies and depreciation rates to the Agency for approval.

Basis of consolidation

The consolidated financial statements include the accounts of British Columbia Railway Company and its subsidiaries, BC Rail Ltd. and BCR Properties Ltd. In these notes "company" refers to British Columbia Railway Company and its subsidiaries. All significant inter-company transactions are eliminated.

Class of business

The company provides a fully integrated rail freight service within British Columbia. Services other than hauling freight are not of sufficient size to warrant separate reporting.

Road property

New construction is recorded at cost net of Government grants. Abandoned or relocated sections are removed at average unit costs. Elements of track structure installed during planned programs are recorded at cost and the material replaced is removed at amounts which approximate average unit costs. Labour costs for programmed replacements are expensed as incurred.

Depreciation

Depreciation is provided for major categories of property and equipment on the straight-line basis at composite rates estimated to reduce the original cost to estimated salvage value over the average service lives of the classes. The group method is used for recording depreciation under which, on disposal, the original cost of assets retired less salvage value is charged against accumulated depreciation. No gain or loss on retirements, other than on accidental destruction of rolling stock and on disposal of land, is included in income. The original cost of assets less estimated salvage value is depreciated over the following number of years:

	Number of years
Grade and tunnels	100
Rail	35
Ties	15
Ballast	25
Bridges	30 - 80
Locomotives and power units	25
Freight cars	15 - 33

Repairs

Repairs and non-programmed replacements of track structure are charged against current operations. Betterments and major track relocations are capitalized.

Material and supplies

Inventories of material and supplies are valued at the lower of average cost and net realizable value.

Government assistance

Grants directly related to the construction or rehabilitation of road property have offset related road property capital expenditures. Operating assistance has been deducted from the related expense accounts or included in revenue.

Income taxes

Income tax expense is computed on the basis of accounting income recorded by BC Rail Ltd. The income of British Columbia Railway Company and BCR Properties Ltd. is exempt from income taxes.

Transactions in foreign currency

Transactions originating in foreign currency are translated at the approximate exchange rates prevailing at the dates of the transactions. Assets and liabilities denominated in foreign currency at the balance sheet date are translated to equivalent Canadian amounts at the current rate of exchange.

Leases

Certain long-term lease transactions relating to the financing of equipment are accounted for as purchases. The capital lease obligations reflect the present value of future minimum rental payments discounted at the interest rate implicit in the leases. The capitalized values of depreciable assets are generally depreciated over the related lease terms in equal annual amounts. Costs of all other leases are charged against operations as incurred.

2. EXTRAORDINARY ITEM

Construction on the incomplete Dease Lake extension was suspended in 1977 and there were no commitments to continue. Construction costs amounted to $98 million. During 1989, costs relating to the northernmost 340 kilometres of the incomplete extension in the amount of $80.6 million were determined to have no future economic benefit to the company and were written off. The construction costs of $17.4 million relating to the remaining 80 kilometres of the extension are included with the operating assets.

3. LONG-TERM DEBT

Long-term debt outstanding, less current maturities, consists of the following (in thousands):

	1989	1988
Sinking fund bonds and debentures payable to the Province of British Columbia (the Province)		
11.00% due June 1995	**$ 25,000**	$ 25,000
10.99% due August 2005	**24,490**	24,490
	49,490	49,490
Less sinking fund	**935**	654
	48,555	48,836
Bond payable to the Province		
10.75% due February 1990	**25,000**	25,000
Capital lease obligations - Notes 6 and 12	**37,634**	39,390
	111,189	113,226
Deduct current portion	**26,954**	1,766
	$ 84,235	$111,460

4. MINORITY INTEREST

The minority interest consists of 7,475,445 (1988 - 8,000,000) series 1-A first preferred shares with a par value of $25 each issued by BC Rail Ltd. These shares are designated as $2.3125 cumulative, redeemable and retractable.

BC Rail Ltd. must make all reasonable efforts in each quarter to purchase for cancellation in the open market three-quarters of 1% of the series 1-A preferred shares outstanding at the beginning of the quarter at a price not to exceed $25 per share and all transaction costs. If it is unable to fulfill its obligation in any calendar quarter the obligation will carry over only to the successive calendar quarters of the same calendar year and will thereafter be extinguished. On June 1, 1989, these shares were retractable at par at the option of the holder. Holders of 524,555 shares exercised this right of retraction and these shares were acquired for $13.1 million and subsequently cancelled.

5. SHARE CAPITAL

Authorized
    10,000,000 shares with a par value of $100 each.

Issued and outstanding
    2,576,885 shares held by the Province.

As all of the shares are held by the Province, earnings per share have not been provided.

6. COMMITMENTS

The company has significant lease commitments for rolling stock and additional minor lease commitments for equipment and real estate which expire at various dates prior to the year 2003. Certain of these leases transfer substantially all of the benefits and risks of ownership to the company and are accounted for as capital assets.

The following is a schedule of future minimum rental payments at December 31, 1989 required under non-cancellable leases that have remaining terms in excess of one year (in thousands):

	Capital leases	Operating leases
1990	$ 6,734	$13,301
1991	6,734	11,594
1992	6,734	10,269
1993	6,734	8,295
1994	6,734	4,338
Later years	37,348	12,703
Total minimum lease payments	71,018	$60,500
Less		
Executory costs	5,196	
Imputed interest	28,188	
Present value	$ 37,634	

Assets under capital leases recorded in the property and equipment accounts as at December 31, 1989 are as follows (in thousands):

Equipment	$ 46,283
Accumulated depreciation	17,502
	$ 28,781

As at December 31, 1989 the company had outstanding purchase commitments for the acquisition of material and equipment amounting to $62 million.

7. CONTINGENT LIABILITIES

The company is contingently liable with respect to pending litigation and claims arising in connection with construction and in the normal course of business. In the opinion of management any liability that may arise will be capitalized or would not have a material adverse effect on future income.

8. INCOME TAX

At December 31, 1989, BC Rail Ltd. had approximately $81 million excess income tax value over net book value of depreciable property and equipment which can be used to reduce future years' earnings for income tax purposes. The effect of such benefits, approximating $38 million, will be recognized in the accounts in the future as they are realized.

9. GOVERNMENT ASSISTANCE

Government assistance was as follows (in thousands):

	1989	1988
Unapplied, beginning of year	**$ 0**	$ 0
Contributions during the year		
From the Province		
Fort Nelson extension		
Operating	**4,787**	4,150
Rehabilitation	**7,198**	8,330
Passenger operation	**2,868**	2,500
Passenger car modernization	**482**	1,597
	15,335	16,577
From the Government of Canada		
Grain transportation	**1,395**	634
	16,730	17,211
Total available	**16,730**	17,211
Applied as follows		
Revenue		
Fort Nelson extension	**4,787**	4,150
Passenger operation	**2,868**	2,500
Grain transportation	**1,395**	634
	9,050	7,284
Operating expenses		
Fort Nelson extension	**2,714**	2,834
Passenger car modernization	**331**	1,597
	3,045	4,431
Property and equipment	**4,117**	5,496
Total applied	**16,212**	17,211
Unapplied, end of year	**$ 518**	$ 0

10. INTEREST EXPENSE

Interest expense was as follows (in thousands):

	1989	1988
Interest on long-term debt and notes to the Province	**$8,123**	$ 8,140
Less		
Sinking fund earnings	**89**	49
Interest earned on temporary investments	**4,002**	1,734
	4,091	1,783
	4,032	6,357
Interest on capital lease obligations	**4,631**	4,788
Net interest	**$8,663**	$11,145

11. PENSION PLAN AND POSTEMPLOYMENT BENEFITS

The company maintains a contributory defined benefit plan which covers substantially all of its employees. The plan provides pensions based on length of service and average earnings.

An actuarial valuation of the plan as at January 1, 1990 indicated that the accrued benefit obligations and the net assets available to provide for these obligations are as follows:

Accrued benefit obligations	$182 million
Pension fund assets	$214 million

To reduce the excess of pension fund assets over the accrued pension obligations, the joint Pension Committee instituted a contribution holiday effective March 1989.

The company also provides basic medical insurance coverage for all retired employees. The cost of the premiums is charged to income as they are paid.

12. RELATED PARTY TRANSACTIONS

Related party information not presented elsewhere in the notes to financial statements is presented below.

First preferred shares of BC Rail Ltd. and certain capital lease obligations are guaranteed by the Province. The Ministry of Finance and Corporate Relations of the Province acts as fiscal agent and the Superannuation Commission of the Province administers the company pension plan. Fees are charged for both of these services.

Except for income tax as described in Note 1, the company is subject to all taxes levied by the Province except most property taxes. All other transactions between the company and the Province are at terms no more or less favourable than those with unrelated parties.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
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AUDITOR'S REPORT

To the Members of the
British Columbia Regional Hospital Districts Financing Authority, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the balance sheet of the British Columbia Regional Hospital Districts Financing Authority as at March 31, 1990 and the statements of financing and lending activities and changes in sinking funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at March 31, 1990 and the results of its operations and changes in sinking funds for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
July 23, 1990

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

BALANCE SHEET

AS AT MARCH 31, 1990

ASSETS

	In Thousands	
	1990	1989
Loans receivable (note 3)	$1,122,980	$1,055,525
Less: Sinking funds (note 5)	321,869	291,981
	801,111	763,544
Accrued interest receivable	39,271	37,721
Other assets (note 7)	7,339	-
	$ 847,721	$ 801,265

LIABILITIES

	1990	1989
Term debt (note 4)	$1,197,058	$1,161,023
Less: Sinking funds (note 5)	321,869	291,981
Investments (note 6)	74,078	105,498
	395,947	397,479
	801,111	763,544
Accrued interest payable	39,789	37,721
Other liabilities (note 7)	6,821	-
	$ 847,721	$ 801,265

The seven accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Mel Couvelier, Chairman

D.H. Horswill, Secretary

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF FINANCING AND LENDING ACTIVITIES

FOR THE YEAR ENDED MARCH 31, 1990

	In Thousands	
	1990	1989
Funds generated from		
Interest on loans receivable	$126,266	$117,526
Interest on investments	6,751	7,629
Excess of interest on certified term debt over interest on investments and other assets	168	-
Gain on redemption of term debt	2,391	-
Interest on other assets	79	-
Debentures issued	97,455	95,627
Redemption of investments	37,500	-
Matured investments	18,920	16,936
Assets transferred from sinking funds (notes 5,6 and 7)	27,544	16,623
Write-up of investments to par value (notes 5 and 6)	9,716	1,527
	$326,790	$255,868
Funds applied to		
Interest on term debt	$133,185	$125,155
Loss on sale of investments	2,391	-
Purchase of other assets	7,260	-
Amortization of other assets	79	-
Loans issued	97,455	95,627
Repayment of term debt	61,420	16,936
Loans receivable discharged (note 6)	25,000	18,150
	$326,790	$255,868

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF CHANGES IN SINKING FUNDS

FOR THE YEAR ENDED MARCH 31, 1990

	In Thousands	
	1990	1989
Increase		
Instalments	$ 27,063	$ 24,018
Investment income	32,806	26,347
	59,869	50,365
Decrease		
Funds management fees (note 5)	144	130
Excess assets of certified sinking funds (note 6)	2,293	3,083
Assets transferred to the Authority - at cost (notes 5,6 and 7)	27,544	16,623
Accrued interest on assets transferred to the Authority	-	406
	29,981	20,242
Net increase in Sinking Funds	29,888	30,123
Sinking Funds, Beginning of Year	291,981	261,858
Sinking Funds, End of Year	$321,869	$291,981

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

1. The Authority

The Authority was established by the Hospital District Finance Act, R.S.B.C. 1979, Chapter 179, as amended. Section 2 of the Act states that the purpose of the Authority is: "to assist in the financing of hospital projects, medical and health facilities, community human resources and health centres, and any other community, regional or Provincial facilities for the social improvement, welfare and benefit of the community or the general public good, approved by the Minister of Health".

The Authority provides assistance by making loans to regional hospital districts and the Health Facilities Association. These loans are financed by, and have interest rates and maturity dates identical to, the borrowing of the Authority itself.

2. Significant accounting policies

a) Sinking fund investments

i) Units in Province of British Columbia Pooled Investment portfolios are carried at the lower of cost of acquisition, adjusted by income attributed to the units, and market value.

ii) Long-term investments are valued at cost of acquisition adjusted by amortization of discounts and premiums on a constant yield basis over the term of the investments.

b) Certification of sinking funds

Investments purchased with the assets from certified sinking funds (see note 6) are recorded at par value. They are shown as a reduction of debt, as the specific purpose of these investments is essentially the same as that of a sinking fund.

c) Other assets are recorded at amortized cost.

3. Loans receivable

Certain loans receivable have early redemption provisions similar to those of the related debentures issued by the Authority.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

4. Term debt

	In Thousands	
	1990	1989
Held by:		
Canada Pension Plan Investment Fund 6.75% to 17.51% debentures, due 1990 through 2009	$1,060,657	$1,064,709
Province of British Columbia Pension Funds 7.00% to 8.08% debentures, due 1990 through 1993	-	22,310
Province of British Columbia Boards, Agencies and Commissions 10.00% to 10.40% debentures, due 1996 through 2001	7,000	17,190
Province of British Columbia 6.79% to 10.50% debentures, due 1991 through 2010	129,401	46,814
British Columbia Regional Hospital Districts Financing Authority Sinking Fund 7.54% debenture, due 1991	-	10,000
	$1,197,058	$1,161,023

Debentures issued to the Canada Pension Plan Investment Fund are redeemable in whole or in part before maturity, on six months' notice, at the option of the Minister of Finance of Canada, subject to certain restrictions.

Debentures totalling $4,653,000, (1989: $4,653,000) are redeemable in whole or in part before maturity, on thirty days' notice, at the option of the Minister of Finance and Corporate Relations of the Province of British Columbia.

Debentures totalling $2,000,000 (1989: $2,000,000) are redeemable in whole or in part, after 1994, at the option of the Chairman of the Authority.

Debentures totalling $5,000,000 (1989: nil) are redeemable in whole or in part on demand, at the option of the Minister of Finance and Corporate Relations of the Province of British Columbia.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

4. Term debt (continued)

Debentures maturing in the next five fiscal years are as follows:

	In Thousands
1991	$11,000
1992	7,928
1993	24,653
1994	15,020
1995	25,366

Repayment of these debentures will be fully funded by investments or sinking fund assets.

Sinking fund instalments due in the next five fiscal years are as follows:

	In Thousands
1991	$29,037
1992	29,316
1993	29,316
1994	28,523
1995	27,695

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on $1,067,657,300 (1989: $1,114,209,300) of the debt of the Authority.

5. Sinking funds

	In Thousands	
	1990	1989
Cash and short-term investments	$ 148	$ -
Accrued interest	5,132	3,910
Units in Province of British Columbia Pooled Investment Portfolios (at market)	85,018	124,333
Accounts receivable	130	115
Long-term investments (market value $215,291,800; 1989: $155,333,954)	228,521	162,178
Other investments	5,249	1,575
	324,198	292,111
Less: Bank overdraft	-	97
Excess assets of certified sinking funds payable to hospital districts	2,293	-
Accounts payable	36	33
	2,329	130
	$321,869	$291,981

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

5. Sinking funds (continued)

Sinking fund instalments received from the hospital districts in respect of the debt to the Authority, together with the investment income earned thereon, are placed in sinking funds maintained by the trustee, the Minister of Finance and Corporate Relations. These funds provide for the retirement of the hospital districts' debt and in turn, for the retirement of the debt of the Authority at maturity.

Long-term investments consist primarily of bonds of the Government of Canada, various provinces and Crown corporations.

Other investments represent the share of funds held in the Province's fiscal agency loan program sinking fund. The fund consists of investments in the Province of British Columbia Pooled Investment Portfolio ST2.

Funds management fees have been charged to the sinking funds of the Authority by the Minister of Finance and Corporate Relations in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

During the year ended March 31, 1990, sinking fund assets, with a cost of $4,638,641 (1989: nil) were transferred to the Authority for the repayment of the Authority's term debt with a par value of $5,000,000 (1989: nil).

6. Investments

	Par Value In Thousands	
	1990	1989
Zero Interest Canada Bonds 11.75% to 13.75%, maturing 1994 to 1995	$11,766	$ -
Zero Interest Provincial Bonds 11.875% to 17.25%,maturing 1994 through 1995	4,023	-
Zero Interest Provincial Guaranteed Bonds 10.00% to 17.50%, maturing 1994 through 1995	9,211	-
Province of British Columbia Notes 6.75% to 8.14%, maturing 1990 through 1994	49,078	105,498
	$74,078	$105,498

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

6. Investments (continued)

Certain investments have early redemption provisions similar to those of the related debentures issued by the Authority.

Under Section 8.1 of the Hospital District Finance Act, where a security is held by the Authority, and the Minister of Finance and Corporate Relations of the Province of British Columbia certifies that the assets of the related sinking fund are sufficient to meet all obligations respecting the payment of principal and interest under the security, the body who issued the security shall transfer the assets in the sinking fund to the Authority.

Upon transfer of the assets, the debt of the body is discharged, subject to conditions contained in the Minister's certificate. Where the Minister certifies that the assets of the sinking fund exceed what is required to meet the obligations of the security, the Authority shall pay the excess to the body who issued the security.

During the year ended March 31, 1990, loans receivable totalling $25,000,000 (1989: $18,150,000) were discharged. Investments with a cost of $15,645,730 (1989: $16,622,755) and a par value of $24,999,840 (1989: $18,150,000) were purchased with the assets from certified sinking funds. They will be held until maturity and will be used to finance principal repayment of the Authority's corresponding certified term debt.

7. Other assets and other liabilities

As an integral part of the certification process, securities with a cost of $7,259,777 (1989: nil) and a par value of $9,346,474 (1989: nil) were purchased with the assets from certified sinking funds. These other assets will be held to maturity and will be used to finance other liabilities, representing payments of interest accruing after March 31, 1990 on the Authority's corresponding certified term debt.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR'S REPORT

To the Members of the
British Columbia School Districts Capital Financing Authority, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the balance sheet of the British Columbia School Districts Capital Financing Authority as at March 31, 1990 and the statements of financing and lending activities and changes in sinking funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at March 31, 1990 and the results of its operations and changes in sinking funds for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
July 23, 1990

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

BALANCE SHEET

AS AT MARCH 31, 1990

ASSETS

	In Thousands	
	1990	1989
Loans receivable (note 3)	$1,409,246	$1,322,205
Less: Sinking funds (note 5)	588,507	513,515
	820,739	808,690
Cash	294	-
Accrued interest receivable	50,725	49,158
Other assets (note 7)	53	-
	$ 871,811	$ 857,848

LIABILITIES

	1990	1989
Term debt (note 4)	$1,545,235	$1,536,686
Less: Sinking funds (note 5)	588,507	513,515
Investments (note 6)	135,989	214,481
	724,496	727,996
	820,739	808,690
Accounts payable	4	-
Accrued interest payable	51,015	49,158
Other liabilities (note 7)	53	-
	$ 871,811	$ 857,848

The eight accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Mel Couvelier, Chairman

D.H. Horswill, Secretary

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF FINANCING AND LENDING ACTIVITIES

FOR THE YEAR ENDED MARCH 31, 1990

	In Thousands 1990	1989
Funds generated from		
Interest on loans receivable	$153,106	$143,225
Interest on investments	13,260	16,248
Gain on redemption of term debt	2,358	-
Interest on other assets	1	-
Debentures issued	102,485	62,006
Matured investments	50,819	24,418
Redemption of investments	35,399	-
Assets transferred from sinking funds (notes 5,6 and 7)	14,338	9,117
Write-up of investments to par value (notes 5 and 6)	940	883
	$372,706	$255,897
Funds applied to		
Interest on term debt	$166,364	$159,473
Excess of interest on investments and other assets over interest on certified term debt	2	-
Loss on sale of investments	2,358	-
Purchase of other assets	52	-
Amortization of other assets	1	-
Loans issued	102,485	62,006
Repayment of term debt	93,718	24,418
Loans receivable discharged (note 6)	7,726	10,000
	$372,706	$255,897

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF CHANGES IN SINKING FUNDS

FOR THE YEAR ENDED MARCH 31, 1990

	In Thousands	
	1990	1989
Increase		
Instalments	$ 34,425	$ 33,342
Investment income	56,898	45,649
	91,323	78,991
Decrease		
Funds management fees (note 5)	210	189
Excess assets of certified sinking funds (note 6)	1,783	803
Assets transferred to the Authority - at cost (notes 5,6 and 7)	14,193	9,117
Accrued interest on assets transferred to the Authority	145	92
	16,331	10,201
Net increase in Sinking Funds	74,992	68,790
Sinking Funds, Beginning of Year	513,515	444,725
Sinking Funds, End of Year	$588,507	$513,515

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

1. The Authority

The Authority was established by the School District Capital Finance Act, R.S.B.C. 1979, Chapter 376, as amended. Section 2 of the Act states that "the purpose of the Authority is to lend money to boards of school trustees of the school districts created under the School Act to finance their capital expenditures".

The loans made by the Authority to school districts are financed by, and have interest rates and maturity dates identical to, the borrowing of the Authority itself, except as described in note 8.

2. Significant accounting policies

a) Sinking fund investments

i) Units in Province of British Columbia Pooled Investment Portfolios are carried at the lower of cost of acquisition, adjusted by income attributed to the units, and market value.

ii) Long-term investments are valued at cost of acquisition adjusted by amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

b) Foreign currency translation

Assets and liabilities denominated in foreign currency have been translated to Canadian dollars at the rate prevailing at the balance sheet date.

Unrealized gains and losses arising on foreign currency translation on term debt are not deferred and amortized as they are fully recoverable from the school districts (see note 8).

c) Certification of sinking funds

Investments purchased with the assets from certified sinking funds (see note 6) are recorded at par value. They are shown as a reduction of debt, as the specific purpose of these investments is essentially the same as that of a sinking fund.

d) Other assets are recorded at amortized cost.

3. Loans receivable

Certain loans receivable have early redemption provisions similar to those of the related debentures issued by the Authority.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

4. Term debt

	In Thousands	
Held by:	1990	1989
General Public 7.91% to 16.875% debentures, due 1990 through 1991	$ 13,617	$ 21,335
Canada Pension Plan Investment Fund 6.90% to 17.51% debentures, due 1990 through 2009	1,358,506	1,384,252
Province of British Columbia Pension Funds 7.91% to 12.75% debentures, due 1990 through 1992	45,000	63,899
Province of British Columbia Boards, Agencies and Commissions 10.00% debenture, due 1996	4,700	4,700
Province of British Columbia 6.79% to 10.17% debentures, due 1991 through 2010	113,912	36,500
British Columbia School Districts Capital Financing Authority Sinking Fund 10.00% to 11.00% debentures, due 1990 through 1996	9,500	26,000
	$1,545,235	$1,536,686

Term debt includes U.S. $9,500,000 (1989: U.S. $9,500,000). This has been translated to Canadian dollars at the exchange rate prevailing at the balance sheet date.

Debentures issued to the Canada Pension Plan Investment Fund are redeemable in whole or in part before maturity, on six months' notice, at the option of the Minister of Finance of Canada, subject to certain restrictions.

Debentures maturing in the next five fiscal years are as follows:

	In Thousands
1991	$53,355
1992	30,218
1993	77,007
1994	37,213
1995	88,368

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

4. Term debt (continued)

Repayment of these debentures will be fully funded by investments or sinking fund assets.

Sinking fund instalments due in the next five fiscal years are as follows:

	In Thousands
1991	$36,251
1992	34,659
1993	33,909
1994	32,442
1995	32,542

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on $1,431,322,900 (1989: $1,500,186,400) of the debt of the Authority.

5. Sinking funds

	In Thousands	
	1990	1989
Cash and short-term investments	$ 1,724	$ 4,026
Accrued interest	9,096	7,564
Units in Province of British Columbia Pooled Investment Portfolios (at market)	166,906	170,551
Accounts receivable	2	-
Long-term investments (market value $388,183,809 1989: $318,629,787)	412,615	331,423
	590,343	513,564
Less: Excess assets of certified sinking funds payable to school districts	1,783	-
Accounts payable	53	49
	1,836	49
	$588,507	$513,515

Long-term investments include $9,500,000 (1989: $26,000,000) par value of debentures issued by the Authority.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

5. Sinking funds (continued)

Sinking fund instalments received from the school districts in respect of the debt to the Authority, together with the investment income earned thereon, are placed in sinking funds maintained by the trustee, the Minister of Finance and Corporate Relations. These funds provide for the retirement of school districts' debt and, in turn, for the retirement of the debt of the Authority at maturity.

Long-term investments consist primarily of bonds of the Government of Canada, various provinces and Crown corporations.

Funds management fees have been charged to the sinking funds of the Authority by the Minister of Finance and Corporate Relations in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

During the year ended March 31, 1990, sinking fund assets, with a cost of $7,030,066 (1989: nil) were transferred to the Authority for the repayment of the Authority's term debt with a par value of $7,500,000 (1989: nil).

6. Investments

	Par Value In Thousands	
	1990	1989
Zero interest Canada Bonds 15.25%, maturing in 1993	$ 3,026	-
Quebec Hydro Bonds 12.50%, maturing in 1993	4,700	-
British Columbia Hydro and Power Authority Note 7.45%, matured in 1989	-	$ 10,000
Province of British Columbia Notes 6.79% to 8.14%, maturing 1990 through 1993	128,263	204,481
	$135,989	$214,481

Certain investments have early redemption provisions similar to those of the related debentures issued by the Authority.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

6. Investments (continued)

Under Section 8.1 of the School District Capital Finance Act, where a security of a school board is held by the Authority, and the Minister of Finance and Corporate Relations of the Province of British Columbia certifies that the assets of the related sinking fund are sufficient to meet all obligations respecting the payment of principal and interest under the security, the board who issued the security shall transfer the assets in the sinking fund to the Authority.

Upon transfer of the assets, the debt of the board is discharged, subject to conditions contained in the Minister's certificate. Where the Minister certifies that the assets of the sinking fund exceed what is required to meet the obligations of the security, the Authority shall pay the excess to the board who issued the security.

During the year ended March 31, 1990, loans receivable totalling $7,726,000 (1989: $10,000,000) were discharged. Investments with a cost of $7,255,491 (1989: $9,117,000) and a par value of $7,726,000 (1989: $10,000,000) were purchased with the assets from certified sinking funds. These investments will be held until maturity and will be used to finance principal repayment of the Authority's corresponding certified term debt.

7. Other assets and other liabilities

As an integral part of the certification process, securities with a cost of $52,043 (1989: nil) and a par value of $74,000 (1989: nil) were purchased with the assets from certified sinking funds. These other assets will be held until maturity and will be used to finance other liabilities, representing payments of interest accruing after March 31, 1990 on the Authority's corresponding certified term debt.

8. Provision for recovery of exchange loss

In the fiscal year ended March 31, 1982, the Authority issued $9,500,000 in debentures denominated in United States dollars, and lent the proceeds to school districts in Canadian dollars.

As at March 31, 1990 the debt payable expressed in Canadian dollars exceeds the corresponding loan receivable by $14,140 (1989: $232,640). Under the terms of the School District Capital Finance Act, Section 3(1), all expenses incurred by the Authority are recoverable from the school districts. Accordingly, provision has been made for the recovery of the exchange loss from the school districts. This provision is included in loans receivable.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

KPMG Peat Marwick Thorne

Chartered Accountants

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Canada V8W 3G3

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AUDITORS' REPORT

To the Shareholder of
British Columbia Steamship Company (1975) Ltd.

We have examined the balance sheet of British Columbia Steamship Company (1975) Ltd. as at December 31, 1989 and the statements of income, contributed surplus, surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Peat Marwick Thorne

April 4, 1990

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

BALANCE SHEET

ASSETS	December 31 1989	December 31 1988
CURRENT ASSETS		
Cash and investment deposits	$ 2,555,812	$ 482,147
Accounts receivable	-	109,368
Current portion of mortgage receivable	2,000,000	2,000,000
	4,555,812	2,591,515
MORTGAGE RECEIVABLE (note 1)	-	2,000,000
INVESTMENT IN BRITISH COLUMBIA STENA LINE LTD., at cost (note 2)	10	10
EQUIPMENT UNDER CAPITAL LEASE	954,742	678,393
Accumulated depreciation	453,042	212,870
	501,700	465,523
	$ 5,057,522	$ 5,057,048
LIABILITIES, CAPITAL STOCK AND SURPLUS (DEFICIT)		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 392,150	$ 504,836
Demand note and accrued interest payable (note 3)	-	8,359,797
Current portion of obligation under capital lease (note 4)	249,722	141,463
	641,872	9,006,096
LONG-TERM LIABILITIES		
Obligation under capital lease (note 4)	373,234	386,018
Total liabilities	1,015,106	9,392,114
CAPITAL STOCK AND SURPLUS (DEFICIT)		
Capital stock		
5 Common shares (note 5)	5	5
Surplus (deficit) (note 6)	4,042,411	(4,335,071)
	4,042,416	(4,335,066)
	$ 5,057,522	$ 5,057,048

Contingent liabilities (note 8)

APPROVED BY THE BOARD:

Director

Director

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

STATEMENT OF INCOME

	Year ended December 31 1989	1988
Revenue		
Casino (note 7)	$ 78,668	$ -
Equipment leases (note 4)	268,124	-
Interest	78,807	-
Gain on disposal of equipment under capital lease	5,748	-
1988 Operating revenue	-	10,597,499
	431,347	10,597,499
Expenses		
Administration, audit and legal	68,695	814,179
Depreciation	259,187	415,628
Interest	75,388	772,436
Seattle terminal closure	10,392	-
1988 Operating expenses	-	9,448,978
1988 Selling expenses	-	866,080
1988 Commission expenses	-	112,278
	413,662	12,429,579
NET INCOME (LOSS)	$ 17,685	$(1,832,080)

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

STATEMENT OF CONTRIBUTED SURPLUS

	Year ended December 31 1989	1988
Contributed surplus at beginning of year	$ -	$17,593,546
Extinguishment of debt by the shareholder, the Province of British Columbia (note 3)	8,359,797	-
Deduct amortization	-	(11,752,403)
	8,359,797	5,841,143
Transferred to deficit	8,359,797	5,841,143
CONTRIBUTED SURPLUS AT END OF YEAR	$ -	$ -

STATEMENT OF SURPLUS

	Year ended December 31 1989	1988
Deficit at beginning of year	$(4,335,071)	$(8,344,134)
Net income (loss)	17,685	(1,832,080)
	(4,317,386)	(10,176,214)
Add balance transferred from contributed surplus	8,359,797	5,841,143
SURPLUS (DEFICIT) AT END OF YEAR	$ 4,042,411	$(4,335,071)

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended December 31 1989	1988
CASH PROVIDED BY (USED FOR):		
OPERATIONS		
Net income (loss)	$ 17,685	$(1,832,080)
Depreciation, which does not involve cash	259,187	415,628
Gain on disposal of equipment under capital lease	(5,748)	-
Changes in non-cash operating working capital		
Accounts receivable	109,368	2,969
Inventories	-	240,977
Prepaid expenses	-	84,207
Accounts payable and accrued liabilities	(112,686)	(389,249)
	267,806	(1,477,548)
FINANCING		
Increase (decrease) in demand note and accrued interest payable	-	1,166,231
Capital lease obligation	95,476	527,481
	95,476	1,693,712
INVESTMENTS		
Investment in British Columbia Stena Line Ltd.	-	(10)
Decrease (increase) in mortgage receivable	2,000,000	(4,000,000)
Purchase of property, plant and equipment	(309,112)	(1,122,227)
Proceeds from disposal of property under capital lease	19,495	5,277,122
	1,710,383	154,885
INCREASE IN CASH AND INVESTMENT DEPOSITS	2,073,665	371,049
Cash and investment deposits at beginning of year	482,147	111,098
CASH AND INVESTMENT DEPOSITS AT END OF YEAR	$ 2,555,812	$ 482,147

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1989

GENERAL

The company is incorporated under the Canada Business Corporations Act and is a crown corporation of the Province of British Columbia.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Translation of foreign currency

(i) Monetary assets and liabilities are translated into Canadian dollars at rates of exchange in effect at the year-end.

(ii) Revenues and expenses are translated into Canadian dollars at the average rate of exchange for the year, with the exception of depreciation, which reflects historic rates used for the related assets.

Equipment under capital lease

Equipment under capital lease is stated at the present value of the minimum lease payments. This present value less estimated salvage value is being depreciated on a straight-line basis over the estimated life of the leased assets.

1. MORTGAGE RECEIVABLE

In September 1988, the company entered into an agreement to sell all operating assets, with the exception of gaming equipment under capital lease, to British Columbia Stena Line Ltd. for $6,000,000. As required by the terms of the agreement, $4,000,000 has been paid while the balance of $2,000,000, secured by a non-interest bearing debenture and ships' mortgage, is payable on November 4, 1990.

2. INVESTMENT IN BRITISH COLUMBIA STENA LINE LTD.

The company is the registered owner of 10 Class C non-voting shares of British Columbia Stena Line Ltd., representing 100% of the issued and outstanding Class C non-voting shares. The holders of Class C non-voting shares have the right to nominate two directors to the Board of Directors of British Columbia Stena Line Ltd.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO FINANCIAL STATEMENTS (Continued)

3. DEMAND NOTE AND ACCRUED INTEREST PAYABLE

The demand note and accrued interest were extinguished by an Order of the Lieutenant-Governor In Council on August 24, 1989.

4. OBLIGATION UNDER CAPITAL LEASE

The company leases gaming equipment under leases expiring in 1990, 1991 and 1992. This equipment may be purchased during the term of the lease but no later than at the end of the lease. The annual minimum lease payments during the next three years are as follows:

1990	$312,151
1991	344,410
1992	53,873
	710,434
Amount representing interest	87,478
	622,956
Less current portion	249,722
	$373,234

As a result of agreements reached with British Columbia Stena Line Ltd., it is required to make the lease payments on behalf of the company. In 1989 these lease payments totalled $268,124.

5. CAPITAL STOCK

The company is limited by its articles to issuing a maximum of 55,000 common shares.

6. SURPLUS

On December 31, 1989, contributed surplus arising from extinguishment of debt owing by the company to the Province of British Columbia was used to eliminate the deficit arising from prior years' operations.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO FINANCIAL STATEMENTS (Continued)

7. CASINO REVENUE

As a result of agreements reached with British Columbia Stena Line Ltd. in 1988, British Columbia Stena Line Ltd. manages gaming concessions for the company and the company receives thirty percent of the net gaming revenue.

8. CONTINGENT LIABILITIES

(a) As part of its agreement to purchase the assets of the company, British Columbia Stena Line Ltd. has assumed the company's lease obligation at Ogden Point in Victoria, which contains the right to increase the rent effective April 30, 1990.

The company has agreed to indemnify British Columbia Stena Line Ltd. for any basic rent liability related to Ogden Point in excess of $80,087 per year for the period November 10, 1988 to November 9, 1993.

(b) British Columbia Stena Line Ltd. has also assumed the company's obligations under two leases related to the Belleville Street pier and terminal which expire in 1991 and 1994. If these leases are terminated while British Columbia Stena Line Ltd. is carrying on a cruise and ferry service business, the company has agreed to indemnify it for various costs including relocation and incremental rent.

BRITISH COLUMBIA SYSTEMS CORPORATION

KPMG Peat Marwick Thorne

Chartered Accountants

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AUDITORS' REPORT

The Honourable Carol Gran
Minister of Government Management Services
Province of British Columbia

We have examined the balance sheet of British Columbia Systems Corporation as at March 31, 1990 and the statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Peat Marwick Thorne

May 25, 1990

BRITISH COLUMBIA SYSTEMS CORPORATION

BALANCE SHEET
(expressed in thousands)

ASSETS	March 31 1990	March 31 1989
CURRENT ASSETS		
Cash	$ 731	$ 916
Accounts receivable	10,284	10,523
Prepaid expenses	776	1,276
	11,791	12,715
FIXED ASSETS (notes 1 and 5)		
Land	4,600	4,600
Building	28,381	27,689
Computer and ancillary equipment	77,271	52,271
Furniture and fixtures	1,993	1,957
Leasehold improvements	254	188
	112,499	86,705
Accumulated depreciation and amortization	53,151	35,072
	59,348	51,633
OTHER ASSETS		
Deferred bond discount and issue costs	62	107
	$ 71,201	$ 64,455

APPROVED BY THE BOARD:

Director

Director

LIABILITIES AND RETAINED EARNINGS	March 31 1990	1989
CURRENT LIABILITIES		
Note payable, Province of British Columbia (note 3)	$ 1,989	$ 3,990
Accounts payable and accrued liabilities	16,120	13,027
Deferred revenue	2,268	345
Current portion of long-term debt (note 4)	929	1,217
Contractual liability for computer and ancillary equipment	1,180	3,791
	22,486	22,370
LONG-TERM DEBT (note 4)	33,334	35,112
RETAINED EARNINGS		
Appropriated (note 6)	2,210	-
Unappropriated (note 8)	13,171	6,973
	15,381	6,973
	$ 71,201	$ 64,455

Commitments (note 7)
Contingency (note 10)

BRITISH COLUMBIA SYSTEMS CORPORATION

STATEMENT OF INCOME AND RETAINED EARNINGS
(expressed in thousands)

	Year ended March 31 1990	1989
Revenue		
Telecommunications	$ 59,058	$ 50,535
Processing	40,611	32,305
Labour	24,614	20,378
Interest and other	1,227	969
	125,510	104,187
Expenses		
Employee	34,250	27,372
Facilities management fees (note 7)	3,930	3,820
Administrative and general	6,495	5,680
Equipment rental and maintenance	52,633	47,556
Depreciation and amortization (note 5)	18,842	11,494
Interest (note 4)	948	969
	117,098	96,891
Income before net building operating costs and contribution from the Province of British Columbia	8,412	7,296
Net building operating costs	(3,804)	(3,911)
Contribution from the Province of British Columbia	3,800	3,800
Income before extraordinary item	8,408	7,185
Extraordinary item		
Write-down of land, building and building equipment to appraised value	-	(6,415)
NET INCOME (note 8)	8,408	770
Unappropriated retained earnings at beginning of year	6,973	6,203
Appropriation for future conversion projects (note 6)	(2,210)	-
UNAPPROPRIATED RETAINED EARNINGS AT END OF YEAR	$ 13,171	$ 6,973

BRITISH COLUMBIA SYSTEMS CORPORATION

STATEMENT OF CHANGES IN FINANCIAL POSITION
(expressed in thousands)

	Year ended March 31 1990	1989
CASH PROVIDED BY (USED FOR):		
OPERATIONS		
Net income	$ 8,408	$ 770
Items not involving cash		
Depreciation and amortization	19,650	12,468
Deferred bond discount and issue costs	45	44
Gain on disposal of fixed assets	(86)	(354)
Write-down of land, building and building equipment	-	6,415
Change in non-cash operating working capital	5,755	187
	33,772	19,530
FINANCING		
Long-term debt reductions	(2,066)	(1,862)
Short-term borrowings, net of repayments	(2,001)	(4,999)
Change in contractual liability for computer and ancillary equipment	(2,611)	3,244
	(6,678)	(3,617)
INVESTMENTS		
Additions to fixed assets	(27,660)	(16,091)
Proceeds from disposal of fixed assets	381	638
	(27,279)	(15,453)
INCREASE (DECREASE) IN CASH POSITION	(185)	460
Cash at beginning of year	916	456
CASH AT END OF YEAR	$ 731	$ 916

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1990

GENERAL

British Columbia Systems Corporation, incorporated as a Crown Corporation of the Province of British Columbia under the System Act R.S.B.C. 1979, has a mandate to advance the effective and efficient use of information systems in the British Columbia public sector. As a service organization within government, British Columbia Systems Corporation provides shared computer processing, data and voice communication, information access and selected professional services on a competitive basis. In 1989/90, the Corporation received 90% of its revenues from Provincial Government Ministries, with the balance from other government entities.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Statement presentation

As prescribed by Section 9(6) of the System Act, the financial statements of the Corporation are prepared in accordance with generally accepted accounting principles.

Accrual accounting

The accrual method of accounting is used in the preparation of these financial statements. Accordingly, revenues are recorded in the period they are earned and expenses are recorded in the period they are incurred.

Fixed assets

Fixed assets are recorded at cost with the exception of the land, building and building equipment, which are recorded at appraised value plus subsequent additions at cost. The appraisal was prepared by B. McConnell & Associates Ltd. on January 18, 1989 and was based on a combination of the income capitalization and the cost summation methods. The appraisal resulted in a reduction in the carrying value of the related assets and in net income for that year.

Fixed assets are depreciated and amortized over their estimated useful lives as follows:

Building	Over thirty years on a straight-line basis (note 5)
Building equipment	Over twenty years on a straight-line basis
Computer processors	Over terms up to four years on a straight-line basis
Other computer and ancillary equipment	Over terms up to three years on a straight-line basis
Furniture and fixtures	Over ten years on a straight-line basis
Leasehold improvements	Over terms of leases on a straight-line basis

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue recognition

Revenue from resource billing is recognized as the services are performed. Revenue from fixed price contracts is recognized over the terms of the respective contracts.

Corporate income taxes

The Corporation is exempt from Federal and Provincial corporate income taxes.

Sinking funds

Payments made to sinking funds with respect to retirement provisions of the sinking fund bonds and debentures are netted against long-term debt until such time as the bonds or debentures are redeemed and cancelled. Interest earned on the sinking funds is treated as interest income with a corresponding increase in the sinking funds.

Amortization of other assets

Discount and issue costs relating to the Province of British Columbia bond Series BCSC-M are deferred and amortized on a straight-line basis over the term of the bond.

Appropriation for future conversion projects

The Corporation has established a reserve for future telecommunication conversion projects.

1. FIXED ASSETS

During the year, the Corporation acquired fixed assets totalling $27,660,000 (computer and ancillary equipment - $26,858,000). The Corporation also disposed of fixed assets with a gross book value of $1,868,000 (computer and ancillary equipment - $1,809,000).

2. BORROWING AUTHORITY

Pursuant to Section 8(6) of the System Act, the aggregate amount that may be advanced to, or borrowed by, the Corporation shall not exceed $65,000,000.

3. NOTE PAYABLE, PROVINCE OF BRITISH COLUMBIA

This consists of a short-term note bearing interest at 11.82% and maturing on July 26, 1990 as authorized by the Order in Council No. 787.

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT

(a) Bonds and debentures

	Interest rate	Maturity date	Amount
Canada Pension Plan debentures			
Series 1	15.69%	June 2001	$14,007,000
Series 2	16.10%	March 2002	12,500,000
Province of British Columbia bond			
Series BCSC-M	9.00%	August 1991	16,000,000
			42,507,000
Less sinking funds on deposit with the Minister of Finance for the Province of British Columbia (1988/89 - $6,466,000)			8,244,000
			34,263,000
Less current portion			929,000
Long-term portion			$33,334,000

Mandatory sinking fund requirements in respect of the above debt for each of the next five years and thereafter are as follows:

	CPP S-1 & 2	Bond BCSC-M	Total
1990/91	$ 579,000	$ 350,000	$ 929,000
1991/92	579,000	14,403,000	14,982,000
1992/93	579,000	-	579,000
1993/94	579,000	-	579,000
1994/95	579,000	-	579,000
Thereafter	16,615,000	-	16,615,000
	$19,510,000	$14,753,000	$34,263,000

The Province of British Columbia has guaranteed the payment of principal and interest on all long-term debt issued by the Corporation.

(b) Interest expense

In 1989/90 the Corporation incurred interest expense of $5,713,000 (1988/89 - $5,759,000) on long-term debt and $516,000 (1988/89 - $491,000) on short-term debt. Of these amounts, $5,281,000 (1988/89 - $5,281,000) was allocated to building costs and $948,000 (1988/89 - $969,000) to the financing of the current operations.

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

5. CHANGE IN ACCOUNTING ESTIMATE

On April 1, 1989, the Corporation revised the estimated useful life of its building from 40 to 30 years. The change has been applied prospectively and has resulted in a $212,000 increase in annual depreciation.

6. APPROPRIATION FOR FUTURE CONVERSION PROJECTS

A reserve of $2,210,000 was appropriated from retained earnings at March 31, 1990. A total of $1,700,000 of this reserve is for the onetime upgrade to the existing network modems, taking advantage of improved transmission and circuit design technologies. A further $510,000 was provided to upgrade the network cabling infrastructure located at 4000 Seymour Place. Both of the conversion projects are to be completed in 1990/91.

7. COMMITMENTS

(a) Facilities Management Contract

On October 1, 1989, the Corporation entered into a three-year contract with a private company to provide services related to its central computer operations totalling $11.2 million. The contract provides for a one-year renewal option, exercisable by the Corporation.

(b) Disaster Recovery Services Contract

On March 21, 1990, the Corporation entered into a disaster recovery services contract with a private company for five years. Under the terms of the contract, the company provides the Corporation with recovery services for all shared mainframes and data communications, in the event of a disaster at 4000 Seymour Place, for a subscription fee totalling $2.8 million over the five-year period. The contract shall automatically renew for successive twelve-month periods at the expiration of the initial term.

8. NET INCOME

Pursuant to Section 8(5) of the System Act, the Lieutenant-Governor in Council may, each fiscal year, on the recommendation of the Minister of Finance, direct the transfer to the Government of all or part of the net income for the current year or for previous years to the extent not previously so transferred.

BRITISH COLUMBIA SYSTEMS CORPORATION

NOTES TO FINANCIAL STATEMENTS (Continued)

9. PENSION AND SUPERANNUATION PLANS

Until the Corporation establishes a pension or superannuation plan, the Public Service Superannuation Act applies to the Corporation and its officers and employees. The Corporation is obliged to contribute to the Public Service Superannuation Fund.

10. CONTINGENCY

The Corporation is obligated under the Facilities Management Contract (note 7) to cover certain employee termination costs should the contract not be renewed. The Corporation is unable to determine the extent of the liability, if any, which may result from this obligation. Should a liability arise in the future, the expense will be charged to income in the period in which the settlement occurs.

BRITISH COLUMBIA TRADE DEVELOPMENT CORPORATION

Deloitte & Touche

Deloitte & Touche
Chartered Accountants
850 Courtney Street
Victoria, British Columbia
V8W 1C4
Telephone: (604) 386-2164
Telecopier: (604) 386-1164

AUDITORS' REPORT

To the Minister, Ministry of International Business and Immigration:

We have examined the balance sheet of British Columbia Trade Development Corporation as at March 31, 1990 and the statements of revenues and expenditures and retained earnings and of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles consistently applied.

Deloitte & Touche

Chartered Accountants

June 7, 1990

BRITISH COLUMBIA TRADE DEVELOPMENT CORPORATION

BALANCE SHEET

As at March 31, 1990

ASSETS

CURRENT ASSETS	
Cash	$2,209,071
Accounts Receivable	372,104
Prepaid Expense	139,000
	2,720,175
LOAN GUARANTEE RESERVE FUND	1,038,106
EQUIPMENT (Note 3)	1
	$3,758,282

LIABILITIES AND ACCUMULATED SURPLUS

CURRENT LIABILITIES	
Accounts Payable and Accrued Liabilities	$2,184,458
LOAN GUARANTEE RESERVE FUND (Note 4)	1,038,106
	3,222,564
COMMITMENTS (Note 5)	
ACCUMULATED SURPLUS	
Appropriated (Note 6)	285,000
Unappropriated	250,718
	535,718
	$3,758,282

APPROVED BY THE BOARD:

Director

W. D. Stothert Director

BRITISH COLUMBIA TRADE DEVELOPMENT CORPORATION
STATEMENT OF REVENUES AND EXPENDITURES AND UNAPPROPRIATED SURPLUS FOR THE TEN MONTHS ENDED MARCH 31, 1990

REVENUES	
Provincial Contributions	$8,046,076
Investment Revenue	216,125
Other Revenue	371,356
	8,633,557
EXPENDITURES	
Salary and Benefits	3,046,528
Programs	1,211,870
Professional Services	688,479
Equipment	617,146
Office and Business	468,813
Communications	443,754
Data Processing	391,379
Travel	375,034
Building Occupancy	291,600
Other	33,236
	7,567,839
EXCESS OF REVENUES OVER EXPENDITURES	1,065,718
LOAN GUARANTEE RESERVE FUND (Note 4) Contribution from surplus	530,000
APPROPRIATIONS FOR SPECIAL PROGRAMS (Note 6)	285,000
	250,718
UNAPPROPRIATED SURPLUS JUNE 1, 1989	0
UNAPPROPRIATED SURPLUS MARCH 31, 1990	$ 250,718

BRITISH COLUMBIA TRADE DEVELOPMENT CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE TEN MONTHS ENDED MARCH 31, 1990

OPERATING ACTIVITIES	
Excess of Revenues over Expenditures	$1,065,718
Changes in Working Capital Components	
Accounts Receivable	(372,104)
Prepaid Expenses	(139,000)
Accounts Payable and Accrued Liabilities	2,184,458
	2,739,072
CAPITAL ACTIVITIES (Note 3)	(1)
LOAN GUARANTEE RESERVE FUND	
Contribution from surplus	(530,000)
INCREASE IN CASH	2,209,071
CASH, JUNE 1, 1989	0
CASH, MARCH 31, 1990	$2,209,071

BRITISH COLUMBIA TRADE DEVELOPMENT CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1990

1. AUTHORITY

British Columbia Trade Development Corporation is established under the Trade Development Corporation Act. The principle role of the Corporation is to promote the sale of British Columbia goods and services to markets outside British Columbia by providing advice and assistance to export enterprises on terms and conditions the Corporation considers advisable.

The Corporation commenced operations on June 1, 1989.

2. SIGNIFICANT ACCOUNTING POLICIES

As prescribed by Section 9(6) of the Trade Development Corporation Act, the financial statements of the Corporation are prepared according to generally accepted accounting principles.

a. Revenue

The Corporation's principle source of revenue is an annual contribution from the Province of British Columbia to fund its operating and capital requirements.

b. Equipment

Equipment purchases are acquired out of Provincial Contributions and are recorded as an expenditure in the year of acquisition. The equipment is recorded on the balance sheet at a nominal value.

c. Corporation Income Taxes

The Corporation is exempt from Federal and Provincial corporate income taxes.

3. EQUIPMENT

Cost	$617,146
Provincial Contribution	617,145
Net Book Value	$ 1

BRITISH COLUMBIA TRADE DEVELOPMENT CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1990

4. LOAN GUARANTEE RESERVE FUND

The Trade Development Corporation Act authorizes the Corporation to administer the Province of British Columbia Export Loan Guarantee Program. Funding is provided by grants from the Province of British Columbia and by contributions from the Corporation. Transactions during the period were as follows:

Provincial Grant	$ 500,000
Contribution from Surplus	530,000
Interest	8,106
	$1,038,106

The Corporation has outstanding guarantees as at March 31, 1990 amounting to approximately $2,750,000 with respect to the Export Loan Guarantee Program. The guarantees are funded by the Loan Guarantee Reserve Fund with any deficiency underwritten by the Province of British Columbia.

5. COMMITMENTS

The Corporation occupies premises under an occupancy agreement with the British Columbia Buildings Corporation, which expires in 1999. The minimum annual payment under the occupancy agreement is $452,052.

6. APPROPRIATIONS

The Corporation has appropriated $285,000 for export assistance programs, including the establishment of the British Columbia Trade Showcase, an exhibition of British Columbia products and services.

7. RELATED PARTY TRANSACTIONS

Related party information not presented elsewhere in the notes to the financial statements is presented below.

The Corporation entered into an Operating Agreement with the Province of British Columbia under which the Ministry of International Business and Immigration provided certain administrative services, some of which were provided at no cost.

BRITISH COLUMBIA TRANSIT

KPMG Peat Marwick Thorne

Chartered Accountants

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File Ref.

AUDITORS' REPORT

To the Members of the Board of Directors of
British Columbia Transit

We have examined the consolidated balance sheet of British Columbia Transit as at March 31, 1990 and the consolidated statements of revenue and expenditures and accumulated net revenue, contributed surplus and changes in financial position, and the statement of changes in regional transit funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of British Columbia Transit as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles on a basis consistent with that of the preceding year.

Peat Marwick Thorne

May 8, 1990

BRITISH COLUMBIA TRANSIT

CONSOLIDATED BALANCE SHEET

	March 31 1990 ($000)	March 31 1989 ($000)
ASSETS		
CURRENT ASSETS		
Short term investments	$ 2,342	$ -
Accounts receivable		
Province of British Columbia	18,750	15,120
Municipalities	23,195	21,865
Sundry	2,379	1,196
Parts inventory	9,900	9,457
Prepaid expenditures	2,892	3,711
	59,458	51,349
MORTGAGE RECEIVABLE	502	557
LONG-TERM DEBT SINKING FUND	77,060	52,889
FIXED ASSETS		
SkyTrain (notes 3 and 8)	1,144,652	1,126,104
Land, buildings and equipment (note 4)	260,883	244,535
	1,405,535	1,370,639
	$1,542,555	$1,475,434
REGIONAL TRANSIT FUNDS		
Cash and term deposits	$ 44,001	$ 30,348
Accounts receivable and accrued interest	4,874	5,717
	$ 48,875	$ 36,065

	March 31 1990 ($000)	March 31 1989 ($000)
LIABILITIES, EQUITY AND FUND BALANCES		
CURRENT LIABILITIES		
Cheques issued in excess of funds on deposit	$ 547	$ 1,324
Accounts payable and accrued liabilities	81,188	71,466
Payable to contractors	3,076	4,177
Notes payable (note 5)	210,641	167,445
Current portion of long-term debt	18,292	16,419
Current obligations under capital leases	6,117	5,753
	319,861	266,584
LONG-TERM DEBT (note 6)	806,001	785,473
OBLIGATIONS UNDER CAPITAL LEASES (note 7)	209,885	215,838
EQUITY		
Contributed surplus	201,405	204,935
Accumulated net revenue	5,403	2,604
	206,808	207,539
	$1,542,555	$1,475,434
CONTINGENT LIABILITIES (note 8)		
Payable to BC Transit	$ 20,341	$ 19,900
Fund Balances	28,534	16,165
	$ 48,875	$ 36,065

APPROVED BY THE BOARD:

Director __________________

Director __________________

BRITISH COLUMBIA TRANSIT

CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURES AND ACCUMULATED NET REVENUE

	Year ended March 31	
	1990	1989
	($000)	($000)
Revenue		
Operations	$ 125,843	$ 115,340
Interest	7,751	4,281
	133,594	119,621
Expenditures		
Operations and maintenance	202,073	185,559
Administration	38,069	37,145
Interest on long-term debt	92,482	90,084
Interest on obligations under capital leases	23,773	22,372
Other interest	421	1,096
Depreciation and amortization	33,453	29,548
Property leases and taxes	5,545	5,588
	395,816	371,392
	(262,222)	(251,771)
Recoveries		
Contributions from the Province of British Columbia	139,473	131,968
Contributions from municipalities	81,087	77,976
Provincial grant - debt servicing assistance	38,927	38,927
Amortization of contributed surplus to offset depreciation charged on contributed assets	2,735	2,900
	262,222	251,771
NET REVENUE FROM TRANSIT OPERATIONS	-	-
Other		
Realization of contributed surplus on disposal of contributed assets	795	1,552
Gain (loss) on disposal of fixed assets	447	(579)
Loss on disposal of inventory	(15)	(921)
Net income from insurance operations	1,572	-
	2,799	52
NET REVENUE	2,799	52
Accumulated net revenue at beginning of year	2,604	2,552
ACCUMULATED NET REVENUE AT END OF YEAR	$ 5,403	$ 2,604

BRITISH COLUMBIA TRANSIT

CONSOLIDATED STATEMENT OF CONTRIBUTED SURPLUS

	Year ended March 31 1990 ($000)	1989 ($000)
APPRAISAL INCREASE CREDITS		
Balance at beginning of year	$ 185,870	$ 190,327
Amount transferred to statement of revenue and expenditures and accumulated net revenue to offset depreciation charged on contributed assets	(2,735)	(2,900)
Reduction on disposition of contributed assets	(823)	(1,557)
	182,312	185,870
OTHER CONTRIBUTED SURPLUS		
Balance at beginning of year	19,065	19,060
Increase on disposition of contributed assets	28	5
	19,093	19,065
BALANCE AT END OF YEAR	$ 201,405	$ 204,935

BRITISH COLUMBIA TRANSIT

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

	Year ended March 31 1990 ($000)	Year ended March 31 1989 ($000)
CASH PROVIDED BY (USED FOR):		
OPERATIONS		
Net revenue	$ 2,799	$ 52
Items not involving cash		
Depreciation and amortization	33,453	29,548
Amortization of bond discount	793	794
Amortization of contributed surplus to offset depreciation charged on contributed assets	(2,735)	(2,900)
Realization of contributed surplus on disposal of contributed assets	(795)	(1,552)
Loss (gain) on disposal of assets	(447)	1,500
	33,068	27,442
Changes in non-cash operating working capital		
Accounts receivable	(6,143)	(1,767)
Parts inventory	(443)	(576)
Prepaid expenditures	819	227
Accounts payable and accrued liabilities	8,621	3,165
	35,922	28,491
FINANCING		
Principal repayments on capital leases	(5,589)	(5,165)
Increase (decrease) in		
Notes payable	43,196	52,520
Long-term debt	21,608	-
Long-term debt sinking fund	(24,171)	(20,700)
Decrease in mortgage receivable	55	143
	35,099	26,798
INVESTMENTS		
Short term investments	(2,342)	-
Proceeds from sale of fixed assets	4,427	66
Additions to		
SkyTrain	(44,766)	(45,191)
Land, buildings and equipment	(27,563)	(11,129)
	(70,244)	(56,254)
INCREASE (DECREASE) IN CASH DEFICIENCY	777	(965)
Cash deficiency at beginning of year	(1,324)	(359)
CASH DEFICIENCY AT END OF YEAR	$ (547)	$ (1,324)

BRITISH COLUMBIA TRANSIT

STATEMENT OF CHANGES IN REGIONAL TRANSIT FUNDS

			Year ended March 31	
			1990	1989
	Vancouver	Victoria	Total	Total
	($000)	($000)	($000)	($000)
FUND BALANCE AT BEGINNING OF YEAR	$ 12,680	$ 3,485	$ 16,165	$ 3,564
Revenue				
Gas tax	47,636	-	47,636	48,624
Non-residential property tax	21,247	-	21,247	21,269
Power levy	10,201	4,077	14,278	13,885
Interest earned	4,450	538	4,988	2,563
	83,534	4,615	88,149	86,341
	96,214	8,100	104,314	89,905
Contribution to shareable deficit	(71,637)	(4,143)	(75,780)	(73,740)
FUND BALANCE AT END OF YEAR	$ 24,577	$ 3,957	$ 28,534	$ 16,165

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1990

1. AUTHORITY

British Columbia Transit ("BC Transit") is established under the British Columbia Transit Act, as amended, to operate the urban transit systems in the Province of British Columbia.

In accordance with the Vancouver and Victoria Regional Transit Commission regulations, BC Transit is responsible for the administration of all funds raised by certain tax levies. The financial position and changes during the year in these funds are set out in the Consolidated Balance Sheet and in the Statement of Changes in Regional Transit Funds.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements are prepared in accordance with generally accepted accounting principles appropriate for BC Transit. The significant accounting policies are set out hereunder:

(a) Basis of presentation
These consolidated financial statements include the accounts of BC Transit and its wholly owned subsidiary, BC Transit Captive Insurance Company Inc., which was formed to provide certain types of insurance coverage solely to BC Transit.

(b) Parts inventory
Parts inventory is valued at the lower of cost and replacement value. Cost is determined using the average cost method. Certain parts inventory was acquired from B.C. Hydro in 1980 at a nominal cost. At the time of its acquisition, this inventory was valued at its average cost to B.C. Hydro with the difference being credited to contributed surplus.

(c) Fixed assets
Fixed assets have been recorded as follows:

(i) Fixed assets transferred from the Province of British Columbia in fiscal year 1980, at their appraised value at June 30, 1979.

(ii) Revenue vehicles acquired from B.C. Hydro, at their appraised value at March 1, 1980.

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Fixed assets (Continued)

(iii) Seabuses, the South Shore and North Shore Seabus Terminals, acquired from the Province of British Columbia, at appraised values. At August 18, 1987 the Seabuses were reappraised by Robert Allan Ltd., as a result of which, fixed assets and contributed surplus were both increased by $1,950,000. The other appraisals were carried out at various dates between July 15, 1980 and June 30, 1981.

(iv) The trolley overhead system acquired from B.C. Hydro on January 1, 1984 at its nominal value of $1.

(v) Land, land improvements, buildings and equipment acquired from B.C. Hydro, at appraised value. These appraisals were carried out at various dates between April 1, 1980 and April 1, 1982.

All appraisals are fair market value appraisals with the exception of the appraisal of buildings and land improvements, which are appraised at depreciated replacement cost.

(vi) All other fixed assets, at cost, including capitalized interest as indicated in note 2(d).

(vii) Depreciation and amortization are provided on the basis which results in a matching of these charges with BC Transit's statutory power to recover the costs of the related assets. Contributed assets are not subject to recovery and are depreciated over their estimated useful lives by the sinking fund method. All assets are depreciated over a period not exceeding their estimated remaining useful lives.

(d) Capitalization of interest
Interest, incurred in connection with capital acquisitions from the date of advance of funds until the assets are placed in service for transit purposes, is capitalized. Interest of $21,359,000 (1989, $14,313,000) was capitalized during the year ended March 31, 1990.

(e) Amortization of bond discounts
Bond discounts are amortized on a straight-line basis over the term of the debt.

(f) Amortization of contributed surplus
Contributed surplus (appraisal increase credits) is being amortized and reflected in net revenue at an amount equal to the depreciation charged on those assets for which BC Transit does not have statutory power to obtain full recovery from operations.

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

3. SKYTRAIN

	1990			1989
	Carrying value	Accumulated depreciation and amortization	Net	Net
	($000)	($000)	($000)	($000)
Vancouver-New Westminster Phase				
Property and rights-of-way	$ 37,976	$ -	$ 37,976	$ 37,976
Vehicles and equipment under capital lease	159,502	10,016	149,486	152,382
Construction, engineering and administration	818,482	73,342	745,140	768,462
	1,015,960	83,358	932,602	958,820
New Westminster-Scott Road Phase				
Property and rights-of-way	13,041	-	13,041	13,475
Construction, engineering and administration	182,058	-	182,058	150,578
	195,099	-	195,099	164,053
Capital projects in progress				
Scott Road-Whalley phase	6,365	-	6,365	3,231
Vehicles	10,586	-	10,586	-
	16,951	-	16,951	3,231
	$ 1,228,010	$ 83,358	$ 1,144,652	$ 1,126,104

SkyTrain carrying values set up above include costs of $854,385 (1989, $854,385) and capitalized interest of $161,575 (1989, $161,575) for the Vancouver-New Westminster phase. Costs of $149,824 (1989, $139,524) and capitalized interest of $45,275 (1989, $24,529) are included for the New Westminster-Scott Road phase.

At March 31, 1990 BC Transit has unutilized approved funding for the Whalley extension of $123,983,000 (excluding interest), of which $1,298,829 has been committed, and unutilized approved funding for the purchase of 16 SkyTrain vehicles of $36,800,000 of which $35,654,316 has been committed.

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

4. LAND, BUILDINGS AND EQUIPMENT

	1990			1989
	Carrying value	Accumulated depreciation and amortization	Net	Net
	($000)	($000)	($000)	($000)
Land	$ 48,794	$ -	$ 48,794	$ 48,851
Land improvements	12,588	1,380	11,208	14,287
Buildings	64,250	5,005	59,245	55,856
Revenue vehicles	60,793	20,566	40,227	25,910
Revenue vehicles under capital leases	91,652	17,462	74,190	77,447
Equipment	19,120	2,190	16,930	13,808
Capital projects in progress	10,289	-	10,289	8,376
	$ 307,486	$ 46,603	$ 260,883	$ 244,535

At March 31, 1990 BC Transit has unutilized approved funding for the purchase of 98 diesel buses and 20 articulated buses of $29,537,000 (excluding interest), of which $17,900,283 has been committed.

5. NOTES PAYABLE

	1990	1989
	($000)	($000)
Commercial paper with the Province of British Columbia, 12.03% weighted average interest rate	$ 210,641	$ 167,445

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT

	1990 ($000)	1989 ($000)
Debentures, 10.99% weighted-average interest rate, due November 25, 1997 to July 10, 2009	$ 745,046	$ 723,438
11.125% Bond payable, due December 1, 1998	50,000	50,000
8.75% Bond payable, due January 15, 2009	25,000	25,000
	820,046	798,438
Less unamortized bond discount	9,753	10,546
	810,293	787,892
12.25% Serial debenture, interest payable annually, principal repayments of $1,400,000 payable annually commencing January 31, 1991, with a final payment of $7,000,000 due January 31, 1996	14,000	14,000
	824,293	801,892
Less current portion	18,292	16,419
	$ 806,001	$ 785,473

Long-term debt is guaranteed by the Province of British Columbia.

Effective April 1,1986 BC Transit entered into an agreement whereby the Province of British Columbia makes grants of principal and interest payments on $275,000,000 of the long-term debt, representing approximately 50% of the SkyTrain guideway and station construction costs for the Vancouver - New Westminster phase. These payments aggregated $38,927,000 during each of 1990 and 1989.

Sinking fund and serial debenture payments due in each of the next five years are approximately as follows ($000):

1991	$ 18,292
1992	18,292
1993	18,292
1994	18,292
1995	18,292

BRITISH COLUMBIA TRANSIT

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

7. OBLIGATIONS UNDER CAPITAL LEASES

The obligations under capital leases, which mature at various dates from 1994 to 2007, represent the total present value of future minimum lease payments discounted at the interest rates implicit in the leases at the commencement of the lease term. These rates vary with prime and during the year ranged from 8.3% to 12.8%.

Obligations under capital leases totalling approximately $210,522,000 are guaranteed by the Province of British Columbia.

The following is a schedule by year of approximate future minimum lease payments together with the balance of the obligations under capital leases as of March 31, 1990 ($000):

1991	$ 28,540
1992	28,247
1993	28,796
1994	29,749
1995	28,548
1996 - 2007	295,961
	439,841
Less interest amount	223,839
	216,002
Less current portion	6,117
	$ 209,885

8. CONTINGENT LIABILITIES

In prior years, BC Transit had a disagreement with the supplier of the SkyTrain system on the interpretation of certain clauses of the purchase agreement. During 1990, this disagreement was settled with a resultant payment by the supplier to BC Transit to cover all outstanding matters. This receipt has been credited to the capital cost of the SkyTrain project in the current year.

A possible claim may be made by the City of Vancouver for damages due to the SkyTrain system noise. BC Transit has undertaken significant work to mitigate this noise. A possible claim may be made in respect of property sold for SkyTrain Phase II. The final outcome of these claims cannot presently be determined. These financial statements include a provision for remaining estimated net costs related to the system.

9. COMPARATIVE FIGURES

Certain figures for the prior year have been reclassified to conform with the presentation adopted in the current year.

BRITISH COLUMBIA YEAR OF MUSIC SOCIETY

KPMG Peat Marwick Thorne

Chartered Accountants

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File Ref.

AUDITORS' REPORT TO THE DIRECTORS

We have examined the balance sheet of the British Columbia Year of Music Society as at March 31, 1990 and the statement of deferred revenues and expenditures for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Society as at March 31, 1990 and the results of its operations for the year then ended in accordance with generally accepted accounting principles.

Peat Marwick Thorne

Chartered Accountants

Vancouver, Canada
May 3, 1990

British Columbia Year of Music Society

Balance Sheet

March 31, 1990

Assets

Current assets		
Prepaid expenses	$	11,564
Deferred expenditures		1,813,804
	$	1,825,368

Liabilities and Deferred Revenues

Current liabilities		
Cheques issued in excess of funds on deposit	$	68,368
Accounts payable and accrued liabilities		222,250
		290,618
Deferred revenues		1,534,750
	$	1,825,368

Commitments (note 3)
Contingent liability (note 4)
Subsequent event (note 5)

See accompanying notes to financial statements.

Approved by the Board:

Director

Director

British Columbia Year of Music Society

Statement of Deferred Revenues and Expenditures

Year ended March 31, 1990

Deferred revenues	
Government grants	$ 1,500,000
Corporate sponsorship	15,280
Other	19,470
Deferred revenues at end of year	$ 1,534,750
Deferred expenditures	
Operating	
Compensation	$ 319,656
Benefits	34,552
Travel and business	48,907
Vehicle	15,486
Consultants and professional services	448,921
Insurance	2,148
Office	121,730
Utilities	14,024
Promotion	318,473
Advertising	3,331
Contracted services	238,515
Supplies - events	2,019
Rentals - events	45,915
Talent	86,343
	1,700,020
Furniture, fixtures and equipment	113,784
Deferred expenditures at end of year	$ 1,813,804

See accompanying notes to financial statements.

British Columbia Year of Music Society

Notes to Financial Statements

Year ended March 31, 1990

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1. Summary of significant accounting policies

General

The British Columbia Year of Music Society was incorporated under the Society Act on March 6, 1989. Activities commenced on April 3, 1989. The purpose of the Society is to promote tourism in the Province of British Columbia by developing, managing, operating and promoting a musical extravaganza for the year 1991.

Upon the winding-up or dissolution of the Society, which is presently expected to occur prior to March 31, 1992, the remaining property of the Society will be distributed or disposed of within one year to the Government of British Columbia.

Deferral of revenues and expenditures

The British Columbia Year of Music Society was incorporated to manage events scheduled in the fiscal year beginning in 1991. Accordingly, all revenues and operating and capital expenditures are being deferred until the operating period which commences in 1991.

Deferred revenue recognition

Government grants are recorded in the period in which they are received.

Acquisition of goods and services

Goods and services received as part of the corporate sponsorship program are recorded at fair market value.

Not recognized in these financial statements, due to the difficulty of determining fair market value, are:

- volunteer services contributed by community groups and individuals
- goods and services contributed by other government agencies, by way of cost sharing or other arrangements

2. Related party transactions

The Government of British Columbia, through its Lottery Fund program, has made funding commitments to the Society totalling $12 million. The Society is economically dependent on this funding for its continued operations.

In the normal course of operations, the Society acquires goods and services from various government agencies under prevailing trade terms.

British Columbia Year of Music Society

Notes to Financial Statements (Continued)

3. Commitments

The Society rents premises and equipment under operating leases with minimum aggregate annual commitments as follows:

1991	$ 98,690
1992	74,853
Total	$ 173,543

4. Contingent liability

As is common with similar project-oriented organizations, under the terms of employment contracts with staff and management the Society is contingently liable for severance pay on the successful completion of contractual requirements. The amount of the liability cannot be determined with any certainty as final staffing levels and the proportion of staff who will complete their contractual commitment is indeterminable.

5. Subsequent event

In April 1990, the Society received a further advance from the Lottery Fund program of $1,500,000.

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY TRUST FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Members of the Creston Valley Wildlife Management
Authority, and

To the Minister of Environment,
Province of British Columbia:

I have examined the balance sheet of the Creston Valley Wildlife Management Authority Trust Fund as at March 31, 1990 and the statements of fund balance and revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust Fund as at March 31, 1990 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 11, 1990

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

BALANCE SHEET

AS AT MARCH 31, 1990

	1990	1989
ASSETS		
Cash	$ 20,654	$ 85,835
Short-term investments (market value - $31,416)	29,783	-
Accounts receivable	13	901
Accrued interest receivable	7,510	6,636
Inventory	19,769	19,092
Prepaid expenses	5,313	5,174
	83,042	117,638
Long-term investments (market value - $210,010; 1989 - $159,822)	221,159	164,801
Fixed assets	1	1
	$304,202	$282,440
LIABILITIES		
Accrued expenses	$ 659	$ 5,650
Deferred revenue	-	380
Refundable security deposits	4,193	5,544
	4,852	11,574
FUND BALANCE	299,350	270,866
	$304,202	$282,440

The accompanying note is an integral part of these financial statements.

Approved by the Management Authority:

D. McDonald - Chairman

Gerald H. Townsend

G. Townsend - Member

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY TRUST FUND

STATEMENT OF FUND BALANCE

FOR THE YEAR ENDED MARCH 31, 1990

	Operating Fund	Reserve for Facilities, Equipment and Major Works	Fund Balance March 31, 1990	Fund Balance March 31, 1989
Balance at beginning of year	$ 98,451	$172,415	$270,866	$328,064
Excess (deficiency) of revenue over expenditure	28,484	-	28,484	(57,198)
	126,935	172,415	299,350	270,866
Transfers to reserves	(18,315)	18,315	-	-
Balance at the end of the year	$108,620	$190,730	$299,350	$270,866

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
REVENUE		
Grants		
Province of British Columbia	$100,000	$100,000
Government of Canada	100,000	100,000
Other	6,984	10,638
	206,984	210,638
Interest	28,505	33,536
Operations		
Wildlife centre	14,251	12,311
Donations	3,384	4,222
Food services	390	6,406
Campground	2,000	2,000
Permits and sundry	15,615	16,694
Publications and other sales	20,450	17,228
West Meadows	7,493	10,549
	63,583	69,410
	299,072	313,584
EXPENDITURE		
Wildlife centre	74,262	74,144
General public services	16,802	23,942
Special projects	-	12,146
Food services	378	10,538
Campground	769	3,125
Support services	125,949	116,105
Wildlife and habitat management	24,645	36,353
Sales expense	18,498	14,260
West Meadows	8,059	1,960
Equipment, machinery, buildings	105	15,465
Office furniture and equipment	1,121	5,244
Settlement of outstanding claim	-	57,500
	270,588	370,782
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE FOR THE YEAR	$ 28,484	$(57,198)

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

NOTE TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

SIGNIFICANT ACCOUNTING POLICIES

Trust Fund

The Creston Valley Wildlife Management Authority was established by the Creston Valley Wildlife Act. The Trust Fund is established by Section 20 of the Act and includes all funds of the Management Authority, except money appropriated by the Legislature otherwise than by way of grants to the Trust Fund. All money of the Trust Fund is to be applied for wildlife conservation, management and development in the Creston Valley wildlife management area. Continued operation of the Management Authority is dependent on federal and provincial grants.

Basis of Accounting

These financial statements have been prepared in accordance with generally accepted accounting principles for non-profit organizations.

Specific Accounting Policies

Inventory is valued at the lower of cost and net realizable value.

Long-term investments are recorded at cost with the discount amortized on a straight-line basis over the terms of the investments.

Fixed assets are expensed in the year of acquisition.

Donations are recorded on a cash basis.

Certain biological and support services are provided at no cost to the Authority by provincial and federal member agencies of the Authority.

DOWNTOWN REVITALIZATION PROGRAM SOCIETY OF BRITISH COLUMBIA

KPMG Peat Marwick Thorne

Chartered Accountants

Third Floor, Royal Bank Building
707 Fort Street
Victoria, British Columbia, Canada
V8W 3G3

Telephone (604) 382-8251
Telefax (604) 382-0622

AUDITORS' REPORT

To the Directors of the
Downtown Revitalization Program
Society of British Columbia

We have examined the balance sheet of the Downtown Revitalization Program Society of British Columbia as at March 31, 1990 and the statement of operations and surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards and included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the society as at March 31, 1990 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Peat Marwick Thorne

May 15, 1990

DOWNTOWN REVITALIZATION PROGRAM
SOCIETY OF BRITISH COLUMBIA

BALANCE SHEET

	March 31 1990	March 31 1989
ASSETS		
CURRENT ASSETS		
Cash	$ -	$ 18,640
Interest receivable	120,467	25,147
Investments (note 1)	7,480,742	8,162,676
Loans receivable (note 2)	203,197	118,166
	7,804,406	8,324,629
OTHER ASSETS		
Loans receivable (note 2)	3,469,788	1,799,579
	$11,274,194	$10,124,208
LIABILITIES AND CAPITAL		
CURRENT LIABILITIES		
Cheques issued in excess of funds on deposit (note 3)	$ 378,482	$ -
Investment management fees payable	2,582	2,544
	381,064	2,544
CAPITAL		
Contributed capital (note 4)	10,000,000	10,000,000
Surplus	893,130	121,664
	10,893,130	10,121,664
	$11,274,194	$10,124,208

Commitments (note 6)

APPROVED BY THE BOARD:

K MacLeod Director

G.C. Harkness Director

DOWNTOWN REVITALIZATION PROGRAM SOCIETY OF BRITISH COLUMBIA

STATEMENT OF OPERATIONS AND SURPLUS

	Year ended March 31	
	1990	1989
Revenue		
Investment interest	$ 924,638	$ 464,866
Loan interest	267,916	25,147
	1,192,554	490,013
Grants		
Facade treatment	254,875	183,303
Facade design	32,500	29,200
Concept planning	27,500	40,000
Strategy planning	15,000	25,000
Business improvement area	43,500	26,740
Signs and bronze plaques	2,625	5,371
Special projects	14,500	51,000
	390,500	360,614
	802,054	129,399
B.I.A. Video	19,155	-
Investment management fees	10,373	7,735
Professional services	1,060	-
	30,588	7,735
EXCESS OF REVENUE OVER EXPENSES	771,466	121,664
Surplus at beginning of year	121,664	-
SURPLUS AT END OF YEAR	$ 893,130	$ 121,664

DOWNTOWN REVITALIZATION PROGRAM
SOCIETY OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 1990

GENERAL

The society is incorporated under the British Columbia Society Act and became operational April 1, 1988. The goal of the society is to stimulate the physical and economic revitalization of the downtown areas in British Columbia municipalities by providing financial and advisory services.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

In accordance with generally accepted accounting principles, the society follows the accrual basis of accounting.

1. INVESTMENTS

The society has funds invested in the Provincial Treasury's Pooled Investment Portfolio Fund. Although the Treasury has the funds invested in short-term investments, it is the intention of the society to draw on these funds over the long term as and when required.

2. LOANS RECEIVABLE

The loans are repayable to the society over terms up to 15 years, with blended annual payments of principal and interest. Interest is calculated at 2% less than the Municipal Finance Authority rate at the date of loan.

The principal portion of the loans due within one year have been classified as current, the remaining balances as non-current.

3. CHEQUES ISSUED IN EXCESS OF FUNDS ON DEPOSIT

A transfer of $382,000 was made from the investments to the operating bank account in early April 1990 to cover a cheque issued before year end.

DOWNTOWN REVITALIZATION PROGRAM
SOCIETY OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS (Continued)

4. CONTRIBUTED CAPITAL

The contributed capital was provided by the British Columbia Lottery Fund.

5. STATEMENT OF CHANGES IN FINANCIAL POSITION

A statement of changes in financial position has not been prepared as it would not provide any additional information.

6. COMMITMENTS

At year end the society is conditionally committed to provide future loans totalling $3,600,000.

DUKE POINT DEVELOPMENT LIMITED

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Shareholder of Duke Point Development Limited, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia

I have examined the balance sheet of Duke Point Development Limited as at March 31, 1990 and the statement of loss and deficit for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Company as at March 31, 1990 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 18, 1990

DUKE POINT DEVELOPMENT LIMITED
(Incorporated under the laws of British Columbia)

BALANCE SHEET

MARCH 31, 1990

	1990	1989
ASSETS		
Cash	$ 425,024	$ -
Accounts receivable	103,871	-
Net investment in sales-type leases (note 3)	3,947,400	7,527,400
Property held for sale (note 4)	8,841,000	11,512,263
	$13,317,295	$19,039,663
LIABILITIES		
Accounts payable and refundable deposits	$ 86,409	$ 2,000
Grants payable in lieu of property taxes	223,451	-
Accrued interest payable (note 5)	5,102,500	6,804,626
Due to British Columbia Enterprise Corporation (note 6)	-	26,897,232
Due to Province of British Columbia (note 7)	3,680,576	3,029,798
Industrial Development Subsidiary Agreement Loan (note 8)	13,000,000	13,000,000
	22,092,936	49,733,656
SHAREHOLDER'S DEFICIT		
Deficit	(33,205,455)	(30,693,995)
Contributed surplus (note 9)	24,429,812	-
Share capital:		
Authorized -		
5,000,000 Common shares without par value		
Issued -		
2 Common shares	2	2
	(8,775,641)	(30,693,993)
	$13,317,295	$19,039,663

Contingent gain (note 10)

Approved by the Board:

Director

Director

(see accompanying notes)

DUKE POINT DEVELOPMENT LIMITED

STATEMENT OF LOSS AND DEFICIT

FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
Revenues:		
Sales-type lease revenue	$ -	$ 3,947,400
Lease financing	644,732	840,100
Rental income	38,086	8,910
Other revenue	12,000	84,919
	694,818	4,881,329
Expenses:		
Cost of sales-type leases	-	2,568,361
Water and other utilities	88,358	87,347
Professional and other services	53,015	16,506
Grants in lieu of property taxes	393,642	348,671
Interest	-	3,060,191
Writedown of property held for sale	2,671,263	-
	3,206,278	6,081,076
Loss for the year	2,511,460	1,199,747
Deficit, beginning of year	30,693,995	29,494,248
Deficit, end of year	$33,205,455	$30,693,995

(see accompanying notes)

DUKE POINT DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1990

1. Reporting entity

Duke Point Development Limited (the Company) is a wholly-owned government corporation of the Province of British Columbia (the Province). The Company was incorporated under the Company Act of the Province on October 26, 1977. As a government corporation, the Company is not subject to pay federal or provincial income taxes.

The shares of the Company were originally owned by British Columbia Development Corporation (BCDC) and later, by British Columbia Enterprise Corporation (BCEC). Both these corporations are Crown corporations of the Province. The shares of the Company were transferred from BCEC to the Minister of Finance and Corporate Relations of the Province of British Columbia (the Minister of Finance) as at August 31, 1989.

2. Basis of presentation

These financial statements have been prepared on a going concern basis. The Company is economically dependent upon the Province. The Province provides certain administrative services to the Company without charge.

3. Net investment in sales-type leases

The Company leases real property to third parties under long-term lease arrangements which transfer substantially all the risks and benefits of ownership of the property to the lessee. These leases are accounted for as sales-type leases.

The leases are carried on the balance sheet at the option prices at which the lessee may acquire the properties. The option prices are equal to the present value of the minimum lease payments receivable.

Finance income related to these leases is recognized in a manner that produces a constant rate of return on the investment in the leases.

4. Property held for sale

Property held for sale is recorded at the lower of cost and net realizable value.

DUKE POINT DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1990

4. Property held for sale (continued)

Property held for sale includes all direct acquisition, construction and development costs. Administrative overheads, financing charges and certain other carrying costs are not included in property held for sale.

Since 1984, a total of $14,255,268 in provisions for writedown of the carrying value of the property has been recorded in the Statements of Loss and Deficit of the Company.

Cost of property, 1984, net of cost of property sold		$23,096,268
Provisions for writedown:		
1985	$3,500,000	
1986	5,860,335	
1987	2,223,670	
1990	2,671,263	
		14,255,268
Net realizable value of property held for sale, March 31, 1990		$ 8,841,000

Net realizable value of property held for sale as at March 31, 1990 has been determined on the basis of independent property appraisals dated October 26, 1989 and February 15, 1990.

5. Accrued interest payable

Accrued interest payable is comprised of specific interest amounts relating to certain debt instruments, as follows:

	1990	1989
Industrial Development Subsidiary Agreement loan (see note 8)	$5,102,500	$5,102,500
Account with British Columbia Enterprise Corporation	-	1,702,126
	$5,102,500	$6,804,626

Interest accrued as at March 31, 1989 on the BCEC account was forgiven by BCEC as at August 31, 1989.

DUKE POINT DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1990

6. Due to British Columbia Enterprise Corporation

Indebtedness to BCEC in the amount of $24,429,812 was forgiven during the year in conjunction with the transfer of the Company's shares from BCEC to the Minister of Finance (see note 9). The residual amount of the debt outstanding as at August 31, 1989 was assigned by BCEC to the Province (see note 7).

7. Due to Province of British Columbia

	1990	1989
Government deposit	$ -	$3,029,798
Debt assigned by BCEC to the Province (see note 6)	3,665,471	-
Other	15,105	
	$3,680,576	$3,029,798

The government deposit was repayable on demand, and interest was charged at 6% per annum on the outstanding balance. The liability for repaying the deposit was assumed by BCEC during the year, as part of the restructuring and forgiveness of indebtedness of the Company that occurred in conjunction with the transfer of the Company's shares from BCEC to the Minister of Finance. No interest is charged on amounts due to the Province of British Columbia.

8. Industrial Development Subsidiary Agreement loan

The Industrial Development Subsidiary Agreement loan is repayable to the Province and bears interest at one-half of bank prime rate.

The scheduled principal repayments are as follows:

- $6,500,000 and related accrued interest due March 1, 1989;
- balance outstanding and related accrued interest as the Company sells or leases its property.

The Company did not make the payments due on March 1, 1989 and a tentative agreement was reached with the Province whereby the Company would not be required to pay the $6,500,000 principal amount plus accrued interest of $5,102,500.

Current year's interest charges on the outstanding balance of the IDSA loan have been waived by the Province.

DUKE POINT DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1990

9. Contributed surplus

Balance as at March 31, 1989	$ -
Indebtedness forgiven by BCEC (see note 6)	24,429,812
Balance as at March 31, 1990	$24,429,812

10. Contingent gain

The Province of British Columbia has provided for uncollectibility of the Company's Industrial Development Subsidiary Agreement loan and the accrued interest thereon, as at March 31, 1989, under the authority of Section 14 of the Financial Administration Act.

The Company may be able to record the forgiveness of this indebtedness at some future date if the Province undertakes formal debt forgiveness procedures in compliance with the Financial Administration Act. Any eventual extinguishment of the debt will be recorded as a credit to contributed surplus by the Company.

11. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation used in 1990.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Members of the
Health Facilities Association of British Columbia

I have examined the balance sheet of the Health Facilities Association of British Columbia as at March 31, 1990, and the statements of revenue and expenditure and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Association as at March 31, 1990, and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 27, 1990

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA
BALANCE SHEET
AS AT MARCH 31, 1990

ASSETS

	1990	1989
CURRENT ASSETS		
Cash and short-term deposits	$ 518	$ 3,800,797
Grants receivable from Province of British Columbia	1,891,346	1,886,963
Accrued interest receivable	133,800	133,800
	2,025,664	5,821,560
MORTGAGES RECEIVABLE (note 3)	3,319,633	3,686,623
DEFERRED EXPENDITURES		
Grants to hospitals, net of amortization	57,862,954	54,798,259
	$63,208,251	$64,306,442

LIABILITIES

	1990	1989
CURRENT LIABILITIES		
Short-term borrowings (note 4)	$ 3,460,071	$ 495,101
Grants payable to hospitals	228,024	110,700
Accrued interest payable	2,025,146	2,020,764
Current obligations on debentures	2,685,150	2,594,961
	8,398,391	5,221,526
LONG-TERM DEBT		
Debentures payable (note 5)	82,409,874	81,540,753
Less sinking funds (note 6)	27,600,014	22,455,837
	54,809,860	59,084,916
	$63,208,251	$64,306,442

See accompanying notes

APPROVED BY THE DIRECTORS:

Director

Director

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
REVENUE		
Grants from the Province of British Columbia	$12,264,714	$11,301,262
Interest on mortgages receivable	630,340	628,995
Interest on sinking fund investments	2,319,473	1,752,869
	15,214,527	13,683,126
EXPENDITURE		
Interest on short-term borrowings	183,243	41,196
Interest on debentures	10,265,302	10,005,409
Amortization of grants to hospitals	4,765,982	3,636,521
	15,214,527	13,683,126
NET RESULT FOR THE YEAR	$ Nil	$ Nil

See accompanying notes

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
OPERATING ACTIVITIES		
Net result for the year	$ Nil	$ Nil
Add items not involving cash - Amortization of grants to hospitals	4,765,982	3,636,521
	4,765,982	3,636,521
Net decrease in non-cash operating working capital	3,082,294	551,085
	7,848,276	4,187,606
FINANCING ACTIVITIES		
Debentures issued	959,310	5,131,714
Increase in sinking funds		
- contributions	(2,594,961)	(2,132,125)
- interest earned	(2,549,216)	(1,932,621)
	(4,184,867)	1,066,968
INVESTING ACTIVITIES		
Grants to hospitals	(7,830,678)	(3,620,767)
Reduction in mortgages receivable	366,990	316,999
	(7,463,688)	(3,303,768)
INCREASE (DECREASE) IN CASH DURING THE YEAR	(3,800,279)	1,950,806
CASH AND SHORT-TERM DEPOSITS, BEGINNING OF YEAR	3,800,797	1,849,991
CASH AND SHORT-TERM DEPOSITS, END OF YEAR	$ 518	$ 3,800,797

See accompanying notes

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

1. Nature of the Association

Health Facilities Association of British Columbia was incorporated under the Society Act on October 15, 1975. The Association raises capital through the issuance of debentures to the British Columbia Regional Hospital Districts Financing Authority to assist in financing the capital costs of hospital projects, medical and health facilities, and community human resources and health centres in the Province of British Columbia. Costs of servicing the debentures are paid through grants received from the Province of British Columbia.

2. Significant Accounting Policies

a) Grant payments to hospitals financed by debenture proceeds are deferred expenditures which are recorded as non-current assets when approved for payment by the Ministry of Health. These assets are amortized by an annual charge to expenditures equivalent to contributions to the sinking funds, interest earned on sinking funds investments and other reductions of debenture principal.

b) Grants from the Province of British Columbia for the retirement of the principal of debentures issued are recorded when paid by the Province. Grants for the payment of interest on the debentures are recognized as the interest accrues.

c) Short-term deposits owned by the Association are managed by the Provincial Treasury. Interest earned on these short-term deposits accrues to the Province of British Columbia net of management and administrative fees charged by the Ministry of Finance and Corporate Relations. Therefore, interest from short-term deposits is not recorded by the Association.

d) The Association is administered by the Ministry of Health. It is the policy of the Association not to record the costs associated with these services.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

3. Mortgages Receivable

	1990	1989
Oak Bay Lodge Society:		
10.49 percent sinking fund mortgage secured by real estate, due October 10, 1999	$5,000,000	$5,000,000
15.12 percent sinking fund mortgage secured by real estate, due April 8, 2002	700,000	700,000
	5,700,000	5,700,000
Less: Sinking fund	2,380,367	2,013,377
	$3,319,633	$3,686,623

4. Short-Term Borrowings

Short-term borrowings represent cash advances received from the Canadian Imperial Bank of Commerce under the Province of British Columbia's Certificate of Approval Program. Repayment of these advances is guaranteed by the Province of British Columbia.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990

5. Debentures

Debentures issued to the British Columbia Regional Hospital Districts Financing Authority:

	1990	1989
Series BCRHD-EC7 9.25% due March 3, 1993	$ 2,061,000	$ 2,061,000
Series BCRHD-YR 7.69% due July 9, 1993	1,076,714	1,076,714
Series JD 8.95% due December 10, 1995	1,500,000	1,500,000
Series JF 9.03% due April 9, 1996	5,000,000	5,000,000
Series JG 9.04% due May 7, 1996	3,000,000	3,000,000
Series KB2 10.00% due September 13, 1996	2,000,000	2,000,000
Series BCRHD-V1 10.25% due November 25, 1997	959,310	-
Series BCRHD-X 10.50% due December 16, 1998	4,055,000	4,055,000
Series KO 10.49% due October 10, 1999	5,000,000	5,000,000
Series KR 12.74% due March 10, 2000	10,000,000	10,000,000
Series K3 13.13% due March 10, 2001	10,000,000	10,000,000
Series K4 13.66% due April 10, 2001	2,000,000	2,000,000
Series K12 15.93% due December 10, 2001	3,000,000	3,000,000
Series K14 15.50% due February 10, 2002	3,500,000	3,500,000
Series K15 16.10% due March 10, 2002	4,500,000	4,500,000
Series K16 15.12% due April 8, 2002	4,000,000	4,000,000
Series K21 13.43% due November 10, 2002	4,000,000	4,000,000
Series K28 11.37% due July 4, 2003	4,000,000	4,000,000
Series K33 11.79% due December 1, 2003	3,000,000	3,000,000
Series K34 12.13% due March 1, 2004	5,000,000	5,000,000
Series K41 12.96% due November 2, 2004	3,000,000	3,000,000
Series K46 9.59% due May 9, 2006	3,000,000	3,000,000
Series K52 9.04% due March 10, 2007	1,443,000	1,443,000
	85,095,024	84,135,714
Less: Current obligations on debentures	2,685,150	2,594,961
	$82,409,874	$81,540,753

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

5. Debentures - (continued)

Sinking fund debentures series JF, JG, BCRHD-V1, K3, K4, K12, K14, K15, K16, K21, K28, K33, K34, K41, K46 and K52, are redeemable in whole or in part before maturity at the option of the Chairman of the British Columbia Regional Hospital Districts Financing Authority (BCRHDFA) upon five months prior written notice.

Sinking fund debenture BCRHD-EC7 is redeemable in whole or in part before maturity at the option of the Chairman of the BCRHDFA upon not more than 45 days and not less than 30 days written notice.

Sinking fund debentures BCRHD-YR and BCRHD-X are redeemable in whole or in part before maturity at the option of the Chairman of the BCRHDFA.

Contributions to debenture sinking funds required in each of the next five years are as follows:

1991	$2,685,150
1992	$2,685,150
1993	$2,685,150
1994	$2,333,840
1995	$2,150,799

6. Sinking Funds

	1990	1989
Investments	$27,200,493	$22,132,039
Accrued interest	399,521	323,798
	$27,600,014	$22,455,837

Debenture sinking funds are managed by the Ministry of Finance and Corporate Relations. The funds are invested in units of the Province of British Columbia Pooled Investment Portfolio ST2, which are valued at the lower of cost adjusted for attributed income and market, and in long-term Canadian and Provincial Government bonds, which are valued at amortized cost.

7. Commitments

As at March 31, 1990, the Association has made commitments to health care facilities for approved projects totalling $17 million (1989 - $16 million).

Coopers
& Lybrand

chartered accountants

a member firm of
Coopers & Lybrand (International)

**AUDITORS' REPORT TO THE LIEUTENANT-GOVERNOR IN COUNCIL
PROVINCE OF BRITISH COLUMBIA**

We have examined the balance sheet of the Housing Corporation of British Columbia as at October 31, 1989 and the statements of earnings and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at October 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
January 31, 1990

HOUSING CORPORATION OF BRITISH COLUMBIA

BALANCE SHEET AS AT OCTOBER 31, 1989

(In thousands of dollars)

	1989 $	1988 $
ASSETS		
CASH AND TERM DEPOSITS	5,147	4,628
ACCRUED INTEREST RECEIVABLE	12	24
ORGANIZATION COST	1	1
	5,160	4,653
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	4	3
SHAREHOLDER'S EQUITY		
SHARE CAPITAL (note 3)	1,902	1,902
RETAINED EARNINGS	3,254	2,748
	5,156	4,650
	5,160	4,653

APPROVED BY THE DIRECTORS

Director

Director

HOUSING CORPORATION OF BRITISH COLUMBIA

STATEMENT OF EARNINGS AND RETAINED EARNINGS

FOR THE YEAR ENDED OCTOBER 31, 1989

(In thousands of dollars)

	1989 $	1988 $
REVENUE		
Interest	521	357
EXPENSES		
Administration	15	23
NET EARNINGS FOR THE YEAR	506	334
RETAINED EARNINGS - BEGINNING OF YEAR	2,748	2,414
RETAINED EARNINGS - END OF YEAR	3,254	2,748

HOUSING CORPORATION OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED OCTOBER 31, 1989

(In thousands of dollars)

	1989 $	1988 $
CASH PROVIDED FROM (USED FOR)		
OPERATING ACTIVITIES		
Cash from operations -		
Net earnings for the year	506	334
Net change in the following -		
Accrued interest receivable	12	(19)
Accounts payable and accrued liabilities	1	(8)
	519	307
INVESTING ACTIVITY		
Proceeds from mortgage receivable	—	103
INCREASE IN CASH AND TERM DEPOSITS DURING THE YEAR	519	410
CASH AND TERM DEPOSITS - BEGINNING OF YEAR	4,628	4,218
CASH AND TERM DEPOSITS - END OF YEAR	5,147	4,628

HOUSING CORPORATION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED OCTOBER 31, 1989

(In thousands of dollars)

1. WINDING UP OF THE OPERATIONS OF THE CORPORATION

Pursuant to a directive dated September 29, 1978, issued by the Ministry of Municipal Affairs and Housing, Province of British Columbia, the operations of the Corporation are being wound up. The comparative statements reflect the accounts of the company and its two wholly owned subsidiaries, Dunhill Development Corporation and HCBC Construction Ltd., which were wound up effective February 1, 1989.

2. INCOME TAXES

All of the issued shares of the Corporation are owned by the Province of British Columbia, and therefore the Corporation is not subject to federal or provincial income taxes.

3. SHARE CAPITAL

	1989 $	1988 $
Authorized - 2,000,000 common shares with no par value		
Issued and fully paid - 1,355,084 shares	1,902	1,902

INSURANCE CORPORATION OF BRITISH COLUMBIA

Financial Report

Balance Sheet as at December 31, 1989

	1989	1988
Assets	($ Thousands)	
Cash in hands of agents	**10,758**	8,284
Investments (Note 3)	**2,299,925**	2,028,760
Accrued interest receivable	**73,350**	27,306
Accounts receivable	**12,309**	11,526
Deferred premium acquisition expenses	**53,893**	44,702
Property and equipment (Note 4)	**109,152**	92,339
	$2,559,387	$2,212,917
Liabilities		
Cheques outstanding	**23,264**	18,469
Accounts payable and accrued charges	**43,715**	31,680
Premiums and fees in advance	**42,573**	44,366
Deferred investment gains and losses (Note 5)	**67,882**	95,546
Unearned premiums	**482,059**	409,312
Unpaid claims	**1,749,429**	1,553,174
	2,408,922	2,152,547
Insurance (Motor Vehicle) Act Fund Surplus		
Catastrophe reserve (Note 6)	**30,000**	20,000
Rate stabilization reserve (Note 6)	**65,000**	30,000
Unappropriated surplus	**55,465**	10,370
	150,465	60,370
	$2,559,387	$2,212,917

Approved by the Board

Director:

Director:

Financial Report

Insurance (Motor Vehicle) Act Fund Statement of Operations for the year ended December 31, 1989

	1989	1988
	($ Thousands)	
Revenue		
Vehicle premiums written	**$1,295,040**	$1,087,752
Driver premiums written	**23,514**	18,871
	$1,318,554	$1,106,623
Vehicle premiums earned	**1,224,534**	1,016,087
Driver premiums earned	**21,274**	18,128
	1,245,808	1,034,215
Claims costs		
Claims incurred	**1,126,456**	953,798
Claims operation expenses	**102,972**	91,096
	1,229,428	1,044,894
Expenses		
Administrative	**71,222**	66,179
Commissions	**84,993**	75,447
Premium tax	**48,563**	34,682
	204,778	176,308
Total claims and expenses	**1,434,206**	1,221,202
Underwriting loss	**(188,398)**	(186,987)
Investment income	**278,493**	213,140
Income for the year	**90,095**	26,153
Unappropriated surplus - beginning of year	**10,370**	217
Appropriation to:		
Catastrophe reserve	**(10,000)**	—
Rate stabilization reserve	**(35,000)**	(16,000)
Unappropriated surplus - end of year	**$55,465**	$10,370

Financial Report

Statement of Changes in Financial Position for the year ended December 31, 1989

	1989	1988
Operating Activities	($ Thousands)	
Cash received from:		
Agents for vehicle premiums, licence fees and social service taxes	**$1,558,298**	$1,320,772
Interest and net gains on investments	**205,243**	197,733
Collections for driver point penalty premiums, subrogation and other receivables	**55,119**	50,655
Salvage sales	**20,444**	18,779
	1,839,104	1,587,939
Cash paid to:		
Claimants or third parties on behalf of claimants	**976,745**	843,868
Province of British Columbia for licence fees and social service taxes collected	**194,833**	173,274
Province of British Columbia for premium taxes	**51,028**	33,166
Suppliers of goods and services	**48,370**	45,646
Vendors of land, buildings and equipment	**31,440**	15,246
Employees for salaries and benefits	**116,056**	104,692
Agents for commissions	**88,230**	74,982
Policyholders for premium refunds	**62,426**	55,776
All others	**1,132**	212
	1,570,260	1,346,862
Increase in cash and investments during the year	**268,844**	241,077
Cash and investments - beginning of year	**2,018,575**	1,777,498
Cash and investments - end of year	**$2,287,419**	$2,018,575
Represented by:		
Cash	**10,758**	8,284
Investments	**2,299,925**	2,028,760
Cheques outstanding	**(23,264)**	(18,469)
	$2,287,419	$2,018,575

Financial Report

Notes to Financial Statements
December 31, 1989

1. Status of the Corporation

The Insurance Corporation of British Columbia (the Corporation) is a Crown corporation incorporated under the Insurance Corporation Act, R.S.B.C. Chapter 201. The Corporation operates and administers the Insurance (Motor Vehicle) Act Fund, and as required by legislation, reports the revenues and expenses attributable to the operation of the Insurance (Motor Vehicle) Act Fund separately from other operations of the Corporation, if any. The Corporation also has the power and capacity to act as an insurer and reinsurer in all classes of insurance, but is not presently engaged in any such activities.

2. Summary of Significant Accounting Policies

BASIS OF REPORTING

The financial statements of the Corporation, as required by the Insurance Corporation Act, are prepared in accordance with generally accepted accounting principles. The more significant accounting policies adopted are noted below.

INVESTMENTS AND INVESTMENT INCOME

Bonds are valued at amortized cost with any premium or discount on purchase being deferred and amortized over the term to maturity of each bond. Money market securities and equities are valued at cost. Income on interest bearing securities is accrued daily. Dividends on equity investments are recognized as income on their payment dates.

Capital gains and losses realized on bond sales are deferred and amortized over the term to maturity of the bond or 60 months, whichever is less. Capital gains and losses on money market securities and equity investments are included in income in the period realized.

DEFERRED PREMIUM ACQUISITION EXPENSES

Commissions and premium taxes are expensed over the terms of the insurance policies to which they relate.

DEPRECIATION AND AMORTIZATION

Depreciation is provided on a straight-line basis at rates which will depreciate the original cost over the useful life of each asset. Leasehold improvements are amortized over the term of each lease.

UNEARNED PREMIUMS

Unearned premiums is that portion of premiums that relates to the unexpired term of each vehicle policy or driver's point penalty premium.

UNPAID CLAIMS

The provision for unpaid claims includes an estimate for reported and unpaid claims and expenses, based on the claim settlement experience of the Corporation, current trends and a detailed review of claim files. Also included are estimates for unreported claims and for protection against uncertainty related to settling currently outstanding claims in future periods.

PRIOR YEAR'S FIGURES

Certain of the prior year's figures have been reclassified to conform with the current year's presentation.

3. Investments

	Dec. 31, 1989		Dec. 31, 1988	
	Cost	**Market**	Cost	Market
		($ Thousands)		
Money Market Securities	**$1,746,888**	**$1,746,888**	$1,542,972	$1,542,972
Bonds	**551,223**	**545,855**	483,943	471,638
Equities	**1,814**	**2,107**	1,845	1,920
	$2,299,925	**$2,294,850**	$2,028,760	$2,016,530

Notes to Financial Statements
December 31, 1989

4. Property and Equipment

	Dec. 31, 1989			Dec. 31,1988
	Cost	**Accumulated Depreciation**	**Net Book Value**	Net Book Value
			($ Thousands)	
Land	**$ 22,111**	**$ —**	**$ 22,111**	$ 14,244
Buildings	**91,995**	**35,611**	**56,384**	50,320
Furniture and equipment	**67,585**	**37,098**	**30,487**	27,565
Leasehold improvements	**890**	**720**	**170**	210
	$182,581	**$ 73,429**	**$109,152**	$ 92,339

Depreciation has been charged at the following rates — buildings 5-10%; furniture and equipment 10-33.3%. Depreciation expense for the year ended December 31, 1989 amounted to $15,002,000 (1988 - $13,476,000).

5. Deferred Investment Gains and Losses

	Dec. 31, 1989	Dec. 31, 1988
	($ Thousands)	
Balance deferred - beginning of year	**$95,546**	$ 111,157
Net realized gains during year	**4,098**	15,447
Amount included in investment income	**(31,762)**	(31,058)
Balance deferred - end of year	**$67,882**	$ 95,546

6. Insurance (Motor Vehicle) Act Fund Surplus

A catastrophe reserve has been established, in accordance with industry practice, to provide financial and reinsurance stability. A rate stabilization reserve has been established to lessen the impact on premiums of significant variations in claims loss experience.

During the year the Corporation appropriated, from the Insurance (Motor Vehicle) Act Fund Surplus, $10,000,000 to the catastrophe reserve and $35,000,000 to the rate stabilization reserve.

7. Reinsurance

The Corporation underwrites policies of insurance and has obtained reinsurance of those policies which protects the Corporation against losses of up to $110,000,000 and limits the Corporation's liability to $7,500,000, in the event of a series of three or more claims arising out of a single occurrence. These reinsurance arrangements do not discharge the Corporation's obligation as primary insurer.

8. Related Party Transactions

The Corporation is the sole provider of compulsory automobile insurance in British Columbia and, therefore, insures vehicles owned or leased by the government of the province and its controlled entities. The Corporation also acts as agent for the Motor Vehicle Department regarding the collection of motor vehicle licence fees and for the Ministry of Finance and Corporate Relations regarding the collection of social service taxes on privately sold used vehicles.

continued...

Notes to Financial Statements
December 31, 1989, continued

9. Pension Plans

The Corporation maintains two contributory defined benefit pension plans which provide retirement benefits for substantially all regular employees, based on their length of service and best years' average earnings. The plans are, to all intents and purposes, identical and are funded through a single fund - I.C.B.C. Employees' Retirement Trust Fund.

The present value of the accrued pension benefits and the net assets at market value available to provide these benefits are as follows:

	1989	1988
	($ Thousands)	
Accrued pension benefits	**$76,086**	$62,686
Retirement Fund assets at market value	**$97,741**	$80,004

The value of the accrued pension benefits as at December 31, 1988 is based on an actuarial valuation. This was updated at December 31, 1989 by the plans' actuaries.

The Corporation's pension contribution of $3,772,000 (1988 - $3,225,000) matches the employee contribution. These have both been established taking into account the amortization of experience and investment gains and losses over the average service life of the employees in the plan.

The unamortized surplus of the fund is for the benefit of eligible employees and is not recognized in determining the Corporation's operating results.

Auditor's Report

THE HONOURABLE RUSSELL G. FRASER
SOLICITOR GENERAL FOR THE
PROVINCE OF BRITISH COLUMBIA

We have examined the balance sheet of the Insurance Corporation of British Columbia as at December 31, 1989 and the statements of operations of the Insurance (Motor Vehicle) Act Fund and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1989 and the results of its operation of the Insurance (Motor Vehicle) Act Fund and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The comparative figures for 1988 were reported on by other auditors.

Coopers & Lybrand

CHARTERED ACCOUNTANTS
Vancouver, British Columbia
February 8, 1990

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
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AUDITOR'S REPORT

To the Chairman of the
Medical Services Commission of British Columbia, and

To the Minister of Health,
Province of British Columbia:

I have examined the balance sheet of the Medical Services Commission of British Columbia as at March 31, 1990 and the statement of operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1990 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 15, 1990

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

BALANCE SHEET

AS AT MARCH 31, 1990

(thousands of dollars)

	1990	1989
ASSETS		
Cash	$ 9,613	$ 7,163
Accounts Receivable	4,520	3,710
Due from the Province of British Columbia	102,305	102,697
	$116,438	$113,570
LIABILITIES		
Accounts Payable	$ 10,189	$ 3,914
Unpaid Claims (Note 2)	106,249	109,656
	$116,438	$113,570

The accompanying notes are an integral part of these financial statements.

Approved by the Commission:

C. B. Henderson M. D., Chairman

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 1990

(thousands of dollars)

	1990	1989
EXPENDITURE		
Service Costs		
Medical Care	$1,073,451	$1,011,377
Supplementary Care	67,079	57,061
	1,140,530	1,068,438
Administration		
Data Processing	9,662	9,147
General Office	7,710	4,705
Salaries	14,037	12,823
	31,409	26,675
	1,171,939	1,095,113
CONTRIBUTIONS		
Province of British Columbia (Note 3)	1,171,939	1,095,113
	$ -	$ -

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

1. SIGNIFICANT ACCOUNTING POLICIES

The Commission

The Medical Services Commission was established, effective July 1, 1968, by the Government of the Province of British Columbia under the Medical Service Act and Regulations, to administer and operate the Medical Services Plan.

Basis of Accounting Principles

These financial statements have been prepared in accordance with generally accepted accounting principles.

Specific Accounting Policies

The cost of furniture and equipment is charged to administration expense in the year of acquisition.

The Province of British Columbia absorbs certain administration and accommodation costs associated with the operation of the Commission. In addition, superannuation and leave entitlement liabilities relating to the Commission are recorded as obligations of the Province.

2. UNPAID CLAIMS

The liability for unpaid claims represents unpresented and unprocessed claims for services provided, and is based on both current year claims received after year-end and past claim experience and trends.

3. CONTRIBUTIONS FROM THE PROVINCE OF BRITISH COLUMBIA

	1990	1989
	(thousands of dollars)	
Contributions	$1,007,010	$ 949,697
Premium Assistance	164,929	145,416
	$1,171,939	$1,095,113

The Medical Service Act provides that the Province of British Columbia may pay for expenditures of the Commission out of an appropriation and shall pay premium assistance for qualified subscribers whose incomes are below specified amounts.

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

4. CONTINGENT LIABILITY

(a) In the 1988/89 fiscal year an action was commenced by physicians in the section of Emergency Medicine of the British Columbia Medical Association claiming damages, together with interest and costs, for payments allegedly withheld by the Commission. The amount of the damages is not stated in the Writ of Summons served on the Commission. It is the opinion of the Commission's management and its legal counsel that the physicians have no cause of action.

(b) The latest Memorandum of Agreement with the British Columbia Medical Association covered the term from April 1, 1986, to March 31, 1989. As at the date of these financial statements a new agreement had not yet been negotiated. The cost of a new agreement and whether it will be retroactive to April 1, 1989, cannot be determined at this time.

5. MEDICAL CARE SERVICE UTILIZATION SETTLEMENT

Under the terms of a memorandum of agreement for the period April 1, 1986 to March 31, 1989, between the Commission and the British Columbia Medical Association, the Commission may recover payments made for medical services considered to have arisen due to overutilization, or, may be required to make payment when underutilization has occurred. Any recovery or payment is recognized in the fiscal year when an agreement is reached between these parties.

A payment settlement of $7,503,085, relating to the 1986 to 1989 fiscal years, was agreed to in January, 1990, and recorded in the 1989/90 medical care expenditures.

PACIFIC COACH LINES LTD.

PACIFIC COACH LINES LTD.
BALANCE SHEET
(PREPARED WITHOUT AUDIT)

	MARCH 31	
	1990	1989
ASSETS		
CURRENT ASSETS:		
Cash	$ 9,180	8,090
Accounts Receivable	90	451
Pension Overpayment Recoverable	33,376	33,376
	$ 42,646	$ 41,917
LIABILITIES		
CURRENT LIABILITIES:		
Accounts Payable and Accrued Liabilities	-	-
	-	-
SHAREHOLDER'S EQUITY		
SHARE CAPITAL:		
AUTHORIZED - 10,000 common shares of $1 par value		
ISSUED - 2 common shares	2	2
CONTRIBUTED SURPLUS	2,491,366	2,491,366
CONTRIBUTION TO THE PROVINCE OF BRITISH COLUMBIA	(1,225,000)	(1,225,000)
DEFICIT	(1,223,722)	(1,224,451)
	42,646	41,917
	$ 42,646	$ 41,917

President

PACIFIC COACH LINES LTD.
STATEMENT OF OPERATIONS AND DEFICIT
(PREPARED WITHOUT AUDIT)

	YEAR ENDED MARCH 31	
	1990	1989
REVENUE:		
Rental and Sundry Revenue	$ -	$ 10
Interest on Short Term Deposits	952	4,657
	952	4,667
EXPENSES:		
Professional Fees	$ 223	$ -
Other Operating Expenses	-	-
Depreciation	-	-
	$ 223	$ -
INCOME (LOSS) BEFORE EXTRAORDINARY ITEMS	729	4,667
CORRECTION OF PRIOR YEAR'S INCOME		
EXTRAORDINARY INCOME (EXPENSE) RELATING TO PRIVITIZATION:		
GAIN ON SALE OF FIXED ASSETS	-	-
INCOME (LOSS) FOR YEAR	729	4,667
DEFICIT, BEGINNING OF YEAR	1,224,451	1,229,118
DEFICIT, END OF YEAR	$1,223,722	$1,224,451

PACIFIC NATIONAL EXHIBITION

Deloitte &
Touche

Deloitte & Touche
Chartered Accountants

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V6C 3B3

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AUDITORS' REPORT

The Directors,
Pacific National Exhibition

We have examined the balance sheet of the Pacific National Exhibition as at March 31, 1990 and the statements of revenue and expenditure, equity, appropriation for fixed asset acquisitions, renewals and replacements and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Exhibition as at March 31, 1990, and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of accounting for appropriations as explained in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

Vancouver, B.C.
May 11, 1990.

Deloitte & Touche
Chartered Accountants

PACIFIC NATIONAL EXHIBITION

(Incorporated by Special Statute of British Columbia)

BALANCE SHEET AS AT MARCH 31, 1990

	1990	1989
ASSETS		
Current		
Cash and interest bearing deposits	$ 2,266,297	$ 524,370
Accounts receivable	1,124,591	883,312
Inventories	392,204	382,017
Prepaid expenses	221,203	252,380
Current portion of loan receivable	242,043	218,056
	4,246,338	2,260,135
Loan receivable (Note 3)	898,428	1,140,471
Fixed		
Buildings and fixtures on leased land	21,358,325	20,606,814
Machinery, furniture and equipment	5,963,811	5,516,390
	27,322,136	26,123,204
	$32,466,902	$29,523,810
LIABILITIES		
Current		
Accounts payable and accrued liabilities	$ 2,159,194	$ 1,231,761
Current portion of deferred revenue	361,405	176,108
	2,520,599	1,407,869
Deferred revenue (Note 4)	337,500	412,500
	2,858,099	1,820,369
EQUITY IN ASSETS		
Equity	27,401,942	24,803,106
Appropriation for fixed asset acquisitions, renewals and replacements	2,206,861	2,900,335
	29,608,803	27,703,441
	$32,466,902	$29,523,810

Commitment and contingencies (Note 5)

Approved by the Directors

..............................Director

..............................Director

See accompanying notes to financial statements

PACIFIC NATIONAL EXHIBITION

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989 (Restated - Note 2)
Balance at beginning of year	$24,803,106	$22,836,778
Excess of revenue over expenditure	1,925,563	1,368,956
	26,728,669	24,205,734
Appropriation for fixed asset acquisitions, renewals and replacements	(526,661)	(320,289)
Acquisition of fixed assets	1,220,135	917,661
Write-off of fixed assets	(20,201)	-
Balance at end of year	$27,401,942	$24,803,106

See accompanying notes to financial statements

Deloitte & Touche

PACIFIC NATIONAL EXHIBITION

STATEMENT OF APPROPRIATION FOR FIXED ASSET ACQUISITIONS, RENEWALS AND REPLACEMENTS
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
Balance at beginning of year	$ 2,900,335	$ 3,497,707
Add		
Contributions from equity	526,661	320,289
	3,426,996	3,817,996
Less		
Fixed asset acquisitions, renewals and replacements	1,220,135	917,661
Balance at end of year	$ 2,206,861	$ 2,900,335

See accompanying notes to financial statements

Deloitte & Touche

PACIFIC NATIONAL EXHIBITION

STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989 (Restated - Note 2)
Revenue		
Operating	$25,643,116	$21,957,526
Government grants	97,899	102,114
	25,741,015	22,059,640
Expenditure		
Operations and administration	24,119,704	20,925,096
	1,621,311	1,134,544
Interest income	304,252	234,412
Excess of revenue over expenditure	$ 1,925,563	$ 1,368,956

See accompanying notes to financial statements

Deloitte & Touche

PACIFIC NATIONAL EXHIBITION

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989 (Restated - Note 2)
Operating activities		
Cash from operations		
Excess of revenue over expenditure	$1,925,563	$1,368,956
Non-cash credits to operations		
Deferred revenue, long-term advertising contracts	(75,000)	(75,000)
	1,850,563	1,293,956
Change in non-cash operating working capital	893,443	166,640
	2,744,006	1,460,596
Investing activities		
Purchase of fixed assets, net of accounts payable and government grant receivable	(1,220,135)	(917,661)
Loan receipts	218,056	196,447
	(1,002,079)	(721,214)
Increase in cash during the year	1,741,927	739,382
Cash (bank indebtedness) at the beginning of year	524,370	(215,012)
Cash at the end of year	$2,266,297	$ 524,370

See accompanying notes to financial statements

Deloitte & Touche

PACIFIC NATIONAL EXHIBITION

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1990

1. Summary of significant accounting policies

   a. Fixed assets

   Fixed assets are recorded at cost less grants provided by federal, provincial and municipal governments and other contributions. Depreciation and amortization of fixed assets are not provided in the accounts.

   On disposal of fixed assets, the cost is removed from the accounts and charged (net of proceeds realized) to equity.

   b. Appropriation for fixed asset acquisitions, renewals and replacements

   The Exhibition appropriates from equity, amounts estimated to be required to provide for the future acquisition, renewal and replacement of fixed assets, based on the most recent projection of intended expenditures.

   c. Inventories

   Inventories are valued at the lower of cost and net realizable value.

   d. Deferred revenue

   Advertising revenue from long term contracts is earned on a straight-line basis over the term of the contract.

   e. Prize home lots

   Prize home lots held from time to time are registered in the name of Tyroe Estates Ltd., a bare corporate trustee which holds the properties in trust for the Pacific National Exhibition.

2. Change in accounting policy

   Effective January 1, 1989, the accounting recommendations contained in the Handbook of the Canadian Institute of Chartered Accountants became applicable to non-profit organizations. As a result, the appropriation for fixed asset acquisitions, renewals and replacements for the year has been made by a transfer of equity rather than by a charge to the statement of revenue and expenditure. The change has been applied retroactively.

   The effect of this change is to increase the excess of revenue over expenditure for the years ended March 31, 1990 and 1989 by $526,661 and $320,289, respectively. There is no net impact on the balance of equity at the end of both years.

Deloitte & Touche

Pacific National Exhibition
Notes to Financial Statements
March 31, 1990

3. Loan receivable

	1990	1989
Loan to the British Columbia Jockey Club bearing interest at 11% per annum and repayable in equal annual instalments of $367,494, including interest	$1,140,471	$1,358,527
Less current portion	242,043	218,056
	$ 898,428	$1,140,471

4. Deferred revenue

Deferred revenue is comprised of:

	1990	1989
Prepaid facilities rental and short-term advertising contracts	$ 286,405	$ 101,108
Long-term Advertising Contracts	412,500	487,500
	698,905	588,608
Less current portion	361,405	176,108
	$ 337,500	$ 412,500

5. Commitments and contingencies

a. The Exhibition has an agreement with the City of Vancouver, for a term expiring May 19, 1994, to lease the lands and premises known as Exhibition Park. A rental amount, which is intended to compensate the City for the cost of municipal services provided to the Exhibition, is paid annually. The rental amount for the years from May 20, 1985 to May 19, 1990 is under negotiation and has been estimated and provided for at $300,000 per year, plus incentive rent where applicable. Any adjustment resulting from the negotiations is expected to be accounted for as a charge or credit to income of the period in which the settlement occurs.

b. The Exhibition has leased a portion of Exhibition Park to "Playland" Amusement Park Ltd. for a term expiring March 31, 1996. However, if the lease referred to in paragraph a. above is not extended past May 19, 1994, the "Playland" Amusement Park Ltd. lease will terminate on that date.

Upon any termination of this lease the Exhibition has agreed to purchase from the lessee all the lessee's fixed assets which are related to the Playland business. At March 31, 1990, had the Exhibition been required to purchase these assets, the cost to the Exhibition, as defined in this contract, would have been approximately $5,700,000.

PROVINCIAL CAPITAL COMMISSION

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Members of the
Provincial Capital Commission, and

To the Minister of Municipal Affairs, Recreation and Culture,
Province of British Columbia:

I have examined the balance sheet of the Provincial Capital Commission as at March 31, 1990 and the statement of revenue, expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1990 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 17, 1990

PROVINCIAL CAPITAL COMMISSION
BALANCE SHEET
AS AT MARCH 31, 1990

	1990	1989
ASSETS		
Cash	$ 164,634	$ 139,267
Short-term investments (note 2)	2,741,919	2,573,030
Accounts receivable	115,968	36,169
Inventory	7,347	10,587
Prepaid expenses	17,731	18,983
Property (note 1)	1	1
	$ 3,047,600	$ 2,778,037
LIABILITIES		
Due to Province of British Columbia	$ 86,118	$ 85,024
Accounts payable and accrued liabilities	119,141	125,002
	205,259	210,026
SURPLUS		
Appropriated (schedule 1)	944,231	906,194
Unappropriated	1,898,109	1,661,816
Contributed	1	1
	2,842,341	2,568,011
	$ 3,047,600	$ 2,778,037

The accompanying notes and schedules are an integral part of these financial statements.

Approved by the Commission:

K.A.S. Hill - Chairman

P. Charlesworth - Vice-Chairman

PROVINCIAL CAPITAL COMMISSION
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1990

		1990	1989
REVENUE			
Government grants		$ 710,000	$ 680,000
Admissions		574,686	457,772
Ballroom, lounge rental and bar sales		214,498	192,221
Interest		350,997	229,527
Tenant rentals		1,146,361	1,062,776
Other		16,708	20,812
		3,013,250	2,643,108
EXPENDITURE			
General	(schedule 2)	866,198	766,042
Crystal Garden	(schedule 2)	910,308	857,910
Capital projects	(schedule 1)	353,963	300,863
Lease terminations	(note 4)	75,694	
Office building acquisition	(note 4)	380,500	
Building improvements	(note 4)	152,257	
		2,738,920	1,924,815
EXCESS OF REVENUE OVER EXPENDITURE		274,330	718,293
SURPLUS - BEGINNING OF YEAR		2,568,011	1,849,718
SURPLUS - END OF YEAR		$2,842,341	$2,568,011

PROVINCIAL CAPITAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990

1. SIGNIFICANT ACCOUNTING POLICIES

THE COMMISSION

The Provincial Capital Commission operates under authority of the Capital Commission Act.

The Commission is responsible for the following:

- advising on the planning and funding of improvement and beautification projects in the Capital Improvement District;
- controlling and managing specific approved projects not under the direct control of member municipalities;
- coordinating construction and development work of all construction proposals on land controlled or owned by the Province in the Capital Improvement District;
- serving Greater Victoria through co-operation with local municipalities and by assistance funding to approved improvement and beautification projects; and
- operating the Crystal Garden.

BASIS OF ACCOUNTING

These financial statements have been prepared in accordance with generally accepted accounting principles for non-profit organizations.

SPECIFIC ACCOUNTING POLICIES

Short-term investments consist of units in Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, and market value. Income attributed to the units represents the unitholder's share of interest earned by the Portfolio and may be realized upon sale of units.

Inventory is valued at the lower of cost and net realizable value.

Property is comprised of land and buildings owned by the Commission and is recorded at a nominal value of one dollar. The costs of purchasing such assets and making capital improvements to them are written off when incurred.

Furniture and equipment are recorded as general operating expenditures at the time of acquisition.

Appropriated surplus is comprised of unexpended balances of amounts approved by Orders-in-Council for capital projects which are not yet completed. Such projects are undertaken in cooperation with Capital Improvement District municipalities.

PROVINCIAL CAPITAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990

2. SHORT-TERM INVESTMENTS

	1990	1989
Cost	$2,751,339	$2,575,115
Unrealized (loss) gain	(9,420)	(2,085)
Market value	$2,741,919	$2,573,030

3. FIXED ASSETS

Furniture and equipment purchased and expensed during the year amounted to $4,578 (1989 - $4,300).

4. DISCONTINUED OPERATIONS

During the year the Commission discontinued its operation of the St. Ann's Academy site. In so doing, the Commission paid $75,694 to buy out the leases of certain tenants, and paid $126,351 to renovate one of its buildings for another of its tenants. The Commission also purchased a new building for its own use for $380,500, and incurred $25,906 for building renovations.

5. RELATED PARTY TRANSACTIONS

The Ministry of Finance and Corporate Relations acts as fiscal agent for the Commission.

The Ministry of Municipal Affairs, Recreation and Culture made the following payments to the Commission during the 1990 fiscal year:

- $318,000 to cover operating expenses (1989 - $306,000); and
- $392,000 appropriated to the Beautification Fund (1989 - $374,000).

6. AGREEMENT TO LEASE

The Commission has entered into an agreement to lease the St. Ann's Academy property to Academy Gardens Corporation.

The lease shall be for a period of three years, with five renewal options. The first four renewal options are for a total of 32 years; the fifth is for 35 years.

The lease will commence after an initial rent free construction period. Payment of rent will commence on the completion of construction or at the end of two years, whichever is sooner. During this time the lessee will restore the chapel, organ, and exterior of the building and construct premises for its own use.

The lessee is required to obtain all required permits and approvals, upgrade the property to high standards, and to carry adequate insurance at all times.

During the term of the lease and all subsequent renewal periods, the lessee is required to pay the greater of a minimum annual rent or a percentage rent based on annual gross receipts and net rental revenues.

PROVINCIAL CAPITAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990

7. PENSION PLAN

The Commission and its employees contribute to the Public Service Superannuation Plan administered by the Superannuation Commission of the Provincial Government.

The plan is a defined benefit pension plan. The detail of the unfunded liability of the plan is described in the financial statements of the Public Service Superannuation Fund. The Province of British Columbia has statutory responsibility for the unfunded liability of the Plan.

8. COMPARATIVES

Certain of the comparative figures have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the net operating results as previously reported.

Schedule 1

PROVINCIAL CAPITAL COMMISSION
SCHEDULE OF APPROPRIATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1990

	Sponsoring Agency	Funds Balance at Beginning of Year	Capital Appropriated During the Year	Expenditures During the Year	Balance at End of Year
Beautification					
Cuthbert Holmes Park Phase-II	District of Saanich	$ 70,000		$ 70,000	
Cuthbert Holmes Park Phase IIb and III	District of Saanich		$ 75,000		$ 75,000
Goldstream Ave./ Millstream Road	Capital Regional District	45,000		45,000	
Gorge Falls Viewpoint	Township of Esquimalt	20,000			20,000
West Bay - Russell to Mary	City of Victoria	190,000		190,000	
View Royal Park	Capital Regional District/Town of View Royal	50,000			50,000
Belleville Street Phase I	City of Victoria		140,000		140,000
Government St/ Wharf St. Intersection	City of Victoria		110,000	44,000	66,000
Lochside Drive	Town of Sidney		67,000		67,000
		375,000	392,000	349,000	418,000
General					
468/470 Belleville Street (Former C P Terminal Building) (1)	PCC	531,194		4,963	526,231
		$906,194	$392,000	$353,963	$944,231

(1) Property owned by the Commission

Schedule 2

PROVINCIAL CAPITAL COMMISSION
SCHEDULE OF OPERATING EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1990

	General Operations		Crystal Garden		Total	
	1990	1989	1990	1989	1990	1989
Advertising and promotion	$ 1,973	$ 9,358	$ 80,408	$ 77,960	$ 82,381	$ 87,318
Aviary			39,709	39,145	39,709	39,145
Bad debts			108	30	108	30
Ballroom, lounge and bar			65,834	60,800	65,834	60,800
Commissions	71,099	60,302			71,099	60,302
Capital Expenditures	12,697	61,153			12,697	61,153
Freight			2,849	2,619	2,849	2,619
Horticultural			39,115	41,088	39,115	41,088
Insurance	25,460	21,021	15,665	20,857	41,125	41,878
Janitorial	15,872	14,910	55,752	53,543	71,624	68,453
Landscaping	36,450	34,258			36,450	34,258
Miscellaneous	12,540	5,420	30,047	10,534	42,587	15,954
Office	31,853	26,422	2,723	2,699	34,576	29,121
Professional services	67,273	36,047			67,273	36,047
Property taxes	49,318	58,353	44,431	44,135	93,749	102,488
Rent	2,979	3,146			2,979	3,146
Repairs and maintenance	70,911	27,836	75,527	80,444	146,438	108,280
Salaries and benefits	385,180	337,642	327,307	291,557	712,487	629,199
Security	15,419	12,769	37,358	37,179	52,777	49,948
Telephone	4,304	5,093	5,326	4,702	9,630	9,795
Tours			8,747	14,049	8,747	14,049
Travel	1,344	1,208	4,567	5,698	5,911	6,906
Utilities	61,526	51,104	74,835	70,871	136,361	121,975
	$866,198	$766,042	$910,308	$857,910	$1,776,506	$1,623,952

PROVINCIAL RENTAL HOUSING CORPORATION

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
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Fax: (604) 387-1230

AUDITOR'S REPORT

To the Shareholder of the
Provincial Rental Housing Corporation

I have examined the balance sheet of the Provincial Rental Housing Corporation as at December 31, 1989 and the statements of revenue, expenses and accumulated return of investment and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 20, 1990

PROVINCIAL RENTAL HOUSING CORPORATION
BALANCE SHEET
AS AT DECEMBER 31, 1989

ASSETS	1989	1988
CURRENT ASSETS		
Amortization revenue receivable	$ 115,521	$ 115,521
INVESTMENT IN RENTAL HOUSING		
Cost (Note 2)	89,426,580	89,189,535
Less - accumulated return of investment	20,888,533	19,258,766
	68,538,047	69,930,769
	$ 68,653,568	$ 70,046,290

LIABILITIES AND SHAREHOLDER'S EQUITY	1989	1988
CURRENT LIABILITIES		
Accrued interest payable	$ 4,689,959	$ 4,728,842
Current portion of long-term debt	151,455	129,875
	4,841,414	4,858,717
LONG-TERM DEBT (Note 3)	63,109,632	64,485,051
	67,951,046	69,343,768
SHARE CAPITAL		
Authorized 10,000 common shares of no par value		
Issued and fully paid - 3 shares	3	3
CONTRIBUTED SURPLUS	669,076	669,076
RETAINED EARNINGS	33,443	33,443
	702,522	702,522
	$ 68,653,568	$ 70,046,290

The accompanying notes are an integral part of these financial statements.

Approved by the Board:

Director

Director

PROVINCIAL RENTAL HOUSING CORPORATION
STATEMENT OF REVENUE, EXPENSES AND ACCUMULATED RETURN OF INVESTMENT FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
REVENUE		
Amortization revenue	$ 8,572,728	$ 8,595,402
Contributions from Federal Government (Note 4)	18,931	--
Gain on disposal of rental housing properties	--	35,050
	8,591,659	8,630,452
EXPENSES		
Interest on long-term debt	6,961,892	7,103,787
Insurance	--	15,360
	6,961,892	7,119,147
EXCESS OF REVENUE OVER EXPENSES	1,629,767	1,511,305
ACCUMULATED RETURN OF INVESTMENT		
Balance at beginning of year	19,258,766	17,747,461
Balance at end of year	$ 20,888,533	$ 19,258,766

PROVINCIAL RENTAL HOUSING CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
CASH PROVIDED BY INVESTMENT ACTIVITIES		
Excess of revenue over expenses	$ 1,629,767	$ 1,511,305
Less item not involving a current cash flow:		
Acquisition of rental housing properties	(237,045)	--
Gain on disposal of rental housing properties	--	(35,050)
	1,392,722	1,476,255
(Decrease) increase in accrued interest payable	(38,883)	4,613,646
Increase in current portion of long term debt	21,580	129,875
Decrease in prepaid expenses	--	15,360
Proceeds from disposal of rental housing properties	--	271,576
	1,375,419	6,506,712
CASH APPLIED TO FINANCING ACTIVITIES		
Net decrease of outstanding debt	1,375,419	6,506,712
CASH, END OF YEAR	$ --	$ --

PROVINCIAL RENTAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1989

1. SIGNIFICANT ACCOUNTING POLICIES

THE CORPORATION

The Provincial Rental Housing Corporation is incorporated under the Company Act of the Province of British Columbia. The Corporation is wholly owned by the Province of British Columbia, and is an agent of the Crown.

The Corporation has been involved in the acquisition and funding of social housing projects. It holds investment in such housing projects, the cost of which it expects to recover over periods of approximately 50 years. The rental housing units of the Corporation are managed by the British Columbia Housing Management Commission.

BASIS OF ACCOUNTING

These financial statements have been prepared in accordance with generally accepted accounting principles.

SPECIFIC ACCOUNTING POLICIES

The Corporation's significant accounting policies are disclosed below and they reflect its nature and purpose.

a) **Amortization Revenue**

Amortization revenue represents amounts charged to the British Columbia Housing Management Commission based on the capital and interest costs of the housing units amortized generally over 50 years.

b) **Investment in Rental Housing**

Investment in rental housing is stated at cost less accumulated return of investment. The accumulated return of investment consists of the excess of revenue over expenses including gains and losses on disposal of rental properties. Gains and losses on disposal of rental properties are calculated on the basis of cost of investment in rental housing before deducting accumulated return of investment.

c) **Donated Services**

No administration costs are charged to the Corporation for services performed by personnel of the Ministry of Social Services and Housing.

These donated services are not recorded in the accounts of the corporation.

d) **Insurance**

The Corporation does not insure its rental housing properties, instead property losses are compensated for by the Province of British Columbia and the Canada Mortgage and Housing Corporation for certain properties.

PROVINCIAL RENTAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1989

2. INVESTMENT IN RENTAL HOUSING

The investment of the Corporation in subsidized rental housing at December 31, 1989 was comprised of 102 projects and consisted of the following:

	1989	1988
Properties eligible for Federal loans	$ 63,245,507	$ 63,245,507
Provincial share of joint Federal/ Provincial properties	24,916,155	24,916,155
Property not eligible for Federal loans	1,264,918	1,027,873
	$ 89,426,580	$ 89,189,535

The Corporation acquired two properties in 1989 for cash consideration of $2 and the assumption of outstanding mortgage liabilities of $237,043. These properties have been recorded at cost in the financial statements.

3. LONG-TERM DEBT

Province of British Columbia		
9.75% Debenture	$ 16,817,712	$ 18,272,103
11.25% Mortgage loan	1,022,569	1,023,003
	17,840,281	19,295,106
Canada Mortgage and Housing Corporation		
Debenture mortgage loans	45,190,378	45,319,820
Chartered banks		
Mortgages Payable	230,428	--
	63,261,087	64,614,926
Less - current portion	151,455	129,875
	$ 63,109,632	$ 64,485,051

(a) The provincial debenture is repayable on demand and is secured by a first floating charge on all the property, assets and undertakings of the Corporation.

The provincial mortgage loan is repayable over 35 years. The loan bears interest at 11.25% compounded yearly and is a registered mortgage against the property.

PROVINCIAL RENTAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1989

(b) The debenture mortgage loans are repayable to the Canada Mortgage and Housing Corporation over terms of up to fifty years. These loans bear interest at rates from 8% to 10.75% and are secured by unregistered first mortgages on properties with a cost of $56,004,563.

(c) The mortgages payable to Canadian chartered banks bear interest rates from 11% to 12 3/4%. These loans are registered first mortgages and are repayable from September 1, 1990 to March 1, 1995.

(d) The aggregate repayments of principal required to meet total debt obligations in each of the next five years are estimated to be as follows:

	$
1990	151,455
1991	165,712
1992	181,352
1993	200,330
1994	219,395

4. CONTRIBUTIONS FROM FEDERAL GOVERNMENT

During the year the corporation received $18,931 in subsidies from the Canada Mortgage and Housing Corporation in accordance with various agreements. In return the corporation provided property for social rental housing purposes.

5. SUBSEQUENT EVENT

On January 29, 1990, the Minister of Social Services and Housing directed that any properties currently owned by the Province and purchased with funds provided by the Ministry of Social Services and Housing, be transferred to the Corporation, for a total consideration of $1. As at the date of these financial statements, this had not occurred.

SCIENCE COUNCIL OF BRITISH COLUMBIA

DYKE & HOWARD
CHARTERED ACCOUNTANTS

Robert Foret, C.A. Ltd.
R.S. Ferguson C.A., Ltd.
D.G. Aspinall C.A., Ltd.
L.R. Bisaro C.A., Ltd.
T.C. Hamar C.A., Ltd.
M.O. Nakanishi C.A.

AUDITORS' REPORT

To the Minister of Advanced Education, Training and Technology

We have examined the balance sheet of the Science Council of British Columbia as at March 31, 1990 and the statements of research receipts, expenditures and appropriations; S.P.A.R.K. receipts, expenditures and appropriations; operations receipts, expenditures and appropriations; and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Council as at March 31, 1990 and the results of its operations and changes in its financial position for the year then ended in accordance with generally accepted accounting principles, as modified by Note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

Dyke & Howard

Vancouver, B.C.
May 18, 1990

CHARTERED ACCOUNTANTS

SCIENCE COUNCIL OF BRITISH COLUMBIA
BALANCE SHEET
MARCH 31, 1990

	1990	1989
ASSETS		
CASH	$ 1,583,392	$ 934,654
SHORT-TERM INVESTMENTS	7,247,788	10,990,366
ACCOUNTS RECEIVABLE	104,618	47,838
GRANTS RECEIVABLE	11,057,423	2,982,139
INTEREST RECEIVABLE	43,953	23,838
	$ 20,037,174	$ 14,978,835
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	$ 245,967	$ 200,627
DEFERRED GRANTS	-	100,678
	245,967	301,305
APPROPRIATIONS		
RESEARCH	19,657,389	14,426,009
STRATEGIC PLANNING FOR APPLIED RESEARCH AND KNOWLEDGE (S.P.A.R.K.) (Note 4)	48,485	191,440
OPERATIONS	85,333	60,081
	19,791,207	14,677,530
	$ 20,037,174	$ 14,978,835

Approved by the Council

DYKE & HOWARD
CHARTERED ACCOUNTANTS

SCIENCE COUNCIL OF BRITISH COLUMBIA
STATEMENT OF RESEARCH RECEIPTS, EXPENDITURES AND APPROPRIATIONS
YEAR ENDED MARCH 31, 1990

	1990	1989
RESEARCH RECEIPTS		
Grants from the Province of British Columbia (Schedule 1)	$ 16,368,946	$ 15,641,394
Contribution from the British Columbia Health Care Research Foundation	359,214	-
Interest	1,392,514	300,068
Refunds of prior years' research expenditures	84,142	51,019
Other	-	34,912
	18,204,816	16,027,393
RESEARCH EXPENDITURES (Schedule 2)	11,834,026	4,020,048
TRANSFER TO OPERATIONS	594,410	260,000
TRANSFER TO S.P.A.R.K.	545,000	443,341
	12,973,436	4,723,389
EXCESS OF RECEIPTS OVER EXPENDITURES	5,231,380	11,304,004
RESEARCH APPROPRIATIONS, beginning of year	14,426,009	3,122,005
RESEARCH APPROPRIATIONS, end of year (encumbered by outstanding commitments)	$ 19,657,389	$ 14,426,009

SCIENCE COUNCIL OF BRITISH COLUMBIA
STATEMENT OF S.P.A.R.K. RECEIPTS, EXPENDITURES AND APPROPRIATIONS
YEAR ENDED MARCH 31, 1990

	1990	1989
S.P.A.R.K. RECEIPTS		
Grants from the Province of British Columbia	$ 90,000	$ -
Grants from the Government of Canada	200,000	100,000
Transfer from Research	545,000	443,341
Other receipts	127,284	-
	962,284	543,341
S.P.A.R.K. EXPENDITURES		
Operations		
Communications and travel	74,171	61,616
Co-ordinator fees	86,500	133,000
Furniture and equipment	89,009	23,027
Office	28,348	19,944
Rent and leasehold improvements	56,522	-
Salaries and benefits	42,723	22,110
Workshops and forums	65,190	10,891
	442,463	270,588
Programs		
Aerospace	3,000	-
Agriculture	7,500	2,269
Aquatic resources	40,332	5,830
Biotechnology	35,180	465
Construction	65,335	10,184
Energy	1,039	1,932
Environment	89,856	-
Fiscal	36,403	50
Forestry	25,776	5,332
Health	77,064	10,810
Information technology	61,069	956
Manufacturing	96,874	17,036
Mining	96,866	-
Opportunities in space	12,321	3,500
Superconductivity	2,000	10,965
Transportation	12,161	11,984
	662,776	81,313
TOTAL EXPENDITURES	1,105,239	351,901
EXCESS (DEFICIENCY) OF RECEIPTS OVER EXPENDITURES	(142,955)	191,440
S.P.A.R.K. APPROPRIATIONS, beginning of year	191,440	-
S.P.A.R.K. APPROPRIATIONS, end of year	$ 48,485	$ 191,440

DYKE & HOWARD
CHARTERED ACCOUNTANTS

SCIENCE COUNCIL OF BRITISH COLUMBIA
STATEMENT OF OPERATIONS RECEIPTS, EXPENDITURES AND APPROPRIATIONS
YEAR ENDED MARCH 31, 1990

	1990	1989
OPERATIONS RECEIPTS		
Grant from the Province of British Columbia	$ 300,000	$ 300,000
Interest	7,872	8,420
Transfer from Research	594,410	260,000
Recoveries		
Advanced Systems Foundation	-	22,108
British Columbia Health Care Research Foundation	175,382	143,421
Other	13,823	25,651
	1,091,487	759,600
EXPENDITURES		
Computer consultants	-	2,555
Computer services	4,216	7,611
Consulting and temporary staff	32,113	21,164
Dues and memberships	955	-
Furniture and equipment	61,904	120,223
Leasehold improvements	2,614	1,905
Meetings	16,476	5,754
Non-recoverable costs	-	8,130
Personnel - recruitment	48,156	-
Photocopying and printing	52,217	42,685
Postage and courier	33,375	22,422
Professional development	9,510	-
Professional fees	14,061	15,989
Publications	3,517	3,197
Rent	63,586	60,705
Salaries and employee benefits	628,641	357,748
Stationery and supplies	15,913	10,555
Telephone	21,043	19,707
Travel	57,938	38,204
	1,066,235	738,554
EXCESS OF RECEIPTS OVER EXPENDITURES	25,252	21,046
OPERATIONS APPROPRIATIONS, beginning of year	60,081	39,035
OPERATIONS APPROPRIATIONS, end of year	$ 85,333	$ 60,081

DYKE & HOWARD
CHARTERED ACCOUNTANTS

SCIENCE COUNCIL OF BRITISH COLUMBIA
STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31, 1990

	1990	1989
CASH PROVIDED FOR (USED BY) OPERATING ACTIVITIES		
Excess of receipts over disbursements		
Research	$ 5,231,380	$ 11,304,004
S.P.A.R.K.	(142,955)	191,440
Operations	25,252	21,046
Net change in non-cash working capital accounts	(8,207,517)	(2,598,813)
DECREASE IN CASH DURING THE YEAR	(3,093,840)	8,917,677
CASH AND SHORT-TERM INVESTMENTS, beginning of year	11,925,020	3,007,343
CASH AND SHORT-TERM INVESTMENTS, end of year	$ 8,831,180	$ 11,925,020

DYKE & HOWARD
CHARTERED ACCOUNTANTS

Schedule 1

SCIENCE COUNCIL OF BRITISH COLUMBIA
SCHEDULE OF RESEARCH RECEIPTS FROM THE PROVINCE OF BRITISH COLUMBIA
YEAR ENDED MARCH 31, 1990

	1990	1989
PROVINCIAL RESEARCH GRANT	$ 3,500,000	$ 4,000,000
PROVINCIAL GRANTS		
HDF	1,456,796	1,438,865
MART	237,150	166,975
PUBLIC AWARENESS	175,000	-
STDF	8,500,000	8,035,554
STDF SUPPLEMENT	2,000,000	2,000,000
TEST	500,000	-
	$ 16,368,946	$ 15,641,394

Schedule 2

SCIENCE COUNCIL OF BRITISH COLUMBIA
SCHEDULE OF COMMITMENTS AND DISBURSEMENTS OF SCIENCE COUNCIL RESEARCH GRANTS
YEAR ENDED MARCH 31, 1990

	Known Outstanding Commitments Beginning of Year	Additional Commitments During Year	Commitment Reductions During Year	Disbursed During Year	Known Outstanding Commitments End of Year	Estimated Renewed Commitments 1990-1991	Known and Estimated Outstanding Commitments March 31, 1990
RESEARCH GRANTS							
Research Competition # 12	$ 23,145	$ -	$ 11,168	$ 11,977	$ -	$ -	$ -
Research Competition # 13	34,257	-	-	1,635	32,622	-	32,622
Research Competition # 14	15,966	-	159	15,807	-	-	-
Research Competition # 15	27,078	-	8,217	18,861	-	-	-
Research Competition # 16	188,825	-	8,732	112,242	67,851	-	67,851
Research Competition # 17	425,178	-	44,595	245,817	134,766	-	134,766
Research Competition # 18	918,263	-	41,234	635,713	241,316	-	241,316
Research Competition # 19	2,258,020	-	115,714	1,451,712	690,594	-	690,594
Research Competition # 20	-	2,860,170	70,007	1,217,287	1,572,876	1,500,000	3,072,876
	3,890,732	2,860,170	299,826	3,711,051	2,740,025	1,500,000	4,240,025
GREAT - GC9	450,000	405,879	12,437	843,442	-	540,000	540,000
HDF 1988/89 - SCBC	-	950,000	31,875	361,523	556,602	700,000	1,256,602
HDF 1988/89 - JOINT	-	928,094	-	264,000	664,094	400,000	1,064,094
IPDF	206,250	300,000	-	287,500	218,750	200,000	418,750
MART 1988/89	-	157,155	1,477	92,936	62,742	-	62,742
MART 1989/90	-	237,150	-	70,250	166,900	-	166,900
SA-1	-	8,721,789	-	-	8,721,789	3,800,000	12,521,789
STARS	125,000	-	12,500	112,500	-	100,000	100,000
STDF 1988/89	8,297,877	12,591	89,026	5,726,502	2,494,940	-	2,494,940
TEST	-	500,000	-	-	500,000	-	500,000
CARRIED FORWARD	12,969,859	15,072,828	447,141	11,469,704	16,125,842	7,240,000	23,365,842

Schedule 2
continued

SCIENCE COUNCIL OF BRITISH COLUMBIA
SCHEDULE OF COMMITMENTS AND DISBURSEMENTS OF SCIENCE COUNCIL RESEARCH GRANTS
YEAR ENDED MARCH 31, 1990

	Known Outstanding Commitments Beginning of Year	Additional Commitments During Year	Commitment Reductions During Year	Disbursed During Year	Known Outstanding Commitments End of Year	Estimated Renewed Commitments 1990-1991	Known and Estimated Outstanding Commitments March 31, 1990
CARRIED FORWARD	$ 12,969,859	$ 15,072,828	$ 447,141	$ 11,469,704	$ 16,125,842	$ 7,240,000	$ 23,365,842
SPECIAL REQUESTS							
T.V. Science Show '87 (Pearl Productions)	1,000	-	-	1,000	-	-	-
TRIUMF	-	10,000	-	10,000	-	-	-
VITRA	-	15,000	-	-	15,000	-	15,000
	1,000	25,000	-	11,000	15,000	-	15,000
SPECIAL INITIATIVES FUND	-	1,250,000	-	-	1,250,000	-	1,250,000
SPECIAL PROJECTS							
Patent Policies Review	5,000	303	-	5,303	-	-	-
B.E.S.T.	25,000	-	-	25,000	-	-	-
T.E.S.T. Study	10,000	-	-	10,000	-	-	-
Strategic Planning Study	-	3,533	-	3,533	-	-	-
Human Resource Development Study	-	5,000	-	5,000	-	-	-
Intellectual Property	-	20,000	-	1,000	19,000	-	19,000
	40,000	28,836	-	49,836	19,000	-	19,000
SCIENCE AWARENESS PROGRAMS							
Public Information	-	122,531	-	122,531	-	-	-
Promotions - STDF	-	24,939	-	24,939	-	-	-
Special Promotions	-	175,000	-	-	175,000	-	175,000
Science and Engineering Awards	-	40,958	-	40,958	-	-	-
Education Initiative	-	1,545	-	1,545	-	-	-
Travelling Science Show	-	10,000	-	9,000	1,000	-	1,000
Arts, Science and Technology Centre - Regional Science Fairs 1989	14,550	-	-	14,550	-	-	-
Arts, Science and Technology Centre - Regional Science Fairs 1990	-	25,000	-	22,500	2,500	-	2,500
B.C.S.T.A./F.I.S.A. Book Prize 1989	9,500	-	4,234	5,266	-	-	-
B.C.S.T.A./F.I.S.A. Book Prize 1990	-	10,000	-	7,636	2,364	-	2,364
Physics Day Project	100	-	-	100	-	-	-
Stellar Motion	5,000	-	-	-	5,000	-	5,000
	29,150	409,973	4,234	249,025	185,864	-	185,864
HONORARIA AND OTHER EXPENSES	-	54,661	200	54,461	-	-	-
	$ 13,040,009	$ 16,841,298	$ 451,575	$ 11,834,026	$ 17,595,706	$ 7,240,000	$ 24,835,706

SCIENCE COUNCIL OF BRITISH COLUMBIA
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1990

1. ORGANIZATION

During the year the Science Council of British Columbia and the Secretariat on Science, Research and Development were amalgamated and continued as the Science Council of British Columbia.

2. ACCOUNTING POLICIES

Basis of Accounting for Receipts, Expenditures and Appropriations

Grant receipts are accounted for in the year the respective grant agreement becomes effective.

Full provision is made for all accrued liabilities except that outstanding research grant commitments, which are conditional on receipt of satisfactory progress reports, are not recorded until disbursed.

Appropriations are comprised of grant receipts (net of transfers and disbursements) that are designated for expenditure under the programs specified in the grant agreement.

Short-Term Investments

Short-term investments are recorded at the lower of cost and market value.

Fixed Assets

Fixed assets are not capitalized and depreciated, but are recorded as expenditures in the period they are purchased.

3. RESEARCH GRANT COMMITMENTS

During the year, the Science Council approved and committed to fund Research projects (as outlined in Schedule 2), totalling $ 16,841,298 (1989 - $ 14,275,058). At March 31, 1990, known outstanding commitments totalled $ 17,595,706 (1989 - $ 13,040,009) which, together with additional estimated renewed commitments for the year ending March 31, 1991 of $ 7,240,000 (1990 - $ 2,203,442) amount to $ 24,835,706 (1989 - $ 15,243,451) in known and estimated outstanding commitments.

During the year the Science and Technology Development Fund (STDF) program and Research Grant Competitions were combined into the "SA" program. The administration of awards under the SA program, as like the predecessor STDF program and Research Grants Competitions, has been contracted to the Science Council by the Ministry of Advanced Education, Training and Technology.

During the year $ 12,591 (1989 - $ 8,297,877) and $ 2,860,170 (1989 - $ 3,992,490) were committed to under the respective predecessor programs STDF and Research Grant Competitions. Under the SA program $ 8,721,789 was committed to under SA-1.

SCIENCE COUNCIL OF BRITISH COLUMBIA
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1990

4. STRATEGIC PLANNING FOR APPLIED RESEARCH AND KNOWLEDGE (S.P.A.R.K.)

The S.P.A.R.K. program is designed to develop networks to identify opportunities for the application of research and development in various industries throughout the Province of British Columbia. S.P.A.R.K. is funded by grants from the Province of British Columbia, Government of Canada and fees derived from workshops and forums. During the year, the Science Council transferred $ 545,000 (1989 - $ 443,341) from Research to the S.P.A.R.K. program.

5. HEALTH DEVELOPMENT FUND (HDF)

The administration of awards under the HDF has been contracted to the Science Council by the Ministry of Advanced Education, Training and Technology. Subsequent to the year end, the HDF 1989/90 grant of $ 1,456,796 (1989 - $ 1,438,865) was received.

6. MARKET ASSESSMENT OF RESEARCH AND TECHNOLOGY (MART)

Under the terms of the Federal-Provincial Economic Regional Development agreement-Science and Technology sub-agreement, the Ministry of Advanced Education, Training and Technology has contracted the Science Council to administer awards to candidates at universities, colleges and institutes in the Province of British Columbia. The purpose of the program is to assist in the assessment of the market potential of new technology and research results. During the year the Science Council awarded, and committed for expenditure, the MART 1988/89 and 1989/90 grant fund amounts of $ 157,155 and $ 237,150 respectively.

7. COMPARATIVE FIGURES

The comparative figures were reported on by another firm of chartered accountants.

Certain 1989 figures have been reclassified to conform with the current year's presentation.

W.L.C. DEVELOPMENTS LTD.

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
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V8V 1X4
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AUDITOR'S REPORT

To the Shareholder of W.L.C. Developments Ltd., and

To the Minister of Finance and Corporate Relations,
Province of British Columbia

I have examined the consolidated balance sheet of W.L.C. Developments Ltd. as at March 31, 1990 and the consolidated statements of earnings and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements present fairly the financial position of the Company as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
April 12, 1990

W.L.C. DEVELOPMENTS LTD.

CONSOLIDATED BALANCE SHEET

AS AT MARCH 31, 1990

	1990	1989
ASSETS		
Cash	$ 645,212	$ -
Short-term deposits	4,936,865	-
Accounts receivable	26,932	12,415
Property held for sale (Note 3)	16,231,151	11,303,606
Other assets	2,667	3,240
	$21,842,827	$11,319,261
LIABILITIES		
Accounts payable and accrued liabilities	$ 5,181,384	$ 129,457
Due to parent (Note 4)	-	30,060,497
	5,181,384	30,189,954
SHAREHOLDER'S EQUITY (DEFICIENCY)		
Share capital		
Authorized - 10,000 common shares without par value		
Issued - 1 common share	1	1
Deficit	(8,023,943)	(29,452,693)
Contributed surplus (Note 5)	24,685,385	6,624,123
Appraisal increase credits (Note 6)	-	3,957,876
	16,661,443	(18,870,693)
	$21,842,827	$11,319,261

COMMITMENTS AND CONTINGENCIES (Note 7)

APPROVED BY THE BOARD:

Director

Director

W.L.C. DEVELOPMENTS LTD.

CONSOLIDATED STATEMENT OF EARNINGS AND DEFICIT

FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
REVENUES		
Land and project sales	$ 19,383,819	$ 1,871,463
Interest	396,394	4,640
Other	6,651	49,588
	19,786,864	1,925,691
EXPENSES		
Cost of land sales	1,617,211	950,522
Professional services	410,760	680,544
Marketing	43,763	159,543
Administration	35,258	26,065
Taxes and licences	201,500	250,172
Depreciation	238	-
Bad debts	7,260	5,832
Interest (Note 4)	-	2,530,689
	2,315,990	4,603,367
EARNINGS (LOSS) FOR THE YEAR	17,470,874	(2,677,676)
DEFICIT - BEGINNING OF YEAR	(29,452,693)	(37,770,391)
Transfer from contributed surplus on sale of a subsidiary (Note 5)	-	10,450,000
Transfer from appraisal increase credits (Note 6)	3,957,876	545,374
DEFICIT - END OF YEAR	$(8,023,943)	$(29,452,693)

W.L.C. DEVELOPMENTS LTD.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
CASH PROVIDED FROM (USED FOR)		
OPERATING ACTIVITIES		
Earnings (loss) for the year	$17,470,874	$(2,677,676)
Depreciation	238	-
	17,471,112	(2,677,676)
Property held for sale, net	(4,927,545)	1,472,629
Accounts receivable	(14,517)	249,438
Other assets	335	(22)
Accounts payable and accrued liabilities	5,051,927	(96,238)
	17,581,312	(1,051,869)
FINANCING ACTIVITIES		
Due to parent	(11,999,235)	1,867,803
Contributed surplus	18,061,262	-
Forgiveness of inter-company debt	(18,061,262)	-
	(11,999,235)	1,867,803
INVESTMENT ACTIVITY		
Transfer of land to Province	-	(815,934)
	-	(815,934)
INCREASE IN CASH AND SHORT-TERM DEPOSITS	5,582,077	-
CASH AND SHORT-TERM DEPOSITS - BEGINNING OF YEAR	-	-
CASH AND SHORT-TERM DEPOSITS - END OF YEAR	$ 5,582,077	$ -

W.L.C. DEVELOPMENTS LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

1. THE COMPANY AND BASIS OF PRESENTATION

W.L.C. Developments Ltd. (the "Company") was incorporated under the Company Act of British Columbia on January 5, 1983, and is wholly-owned by the Province of British Columbia. Prior to August 31, 1989, the Company was a wholly-owned subsidiary of British Columbia Enterprise Corporation (BCEC), a Crown corporation. At the direction of its shareholder (the Province of British Columbia), BCEC transferred the share in the Company to the Province as at August 31, 1989.

The Company is economically dependent on its shareholder for continued operations. These financial statements have been prepared on a going-concern basis.

For the period March 31, 1987 to November 30, 1989, the public facilities (see note 2(b)(ii)) were leased to B.C. Pavilion Corporation (Pavilion Corporation), a company under common control, for nominal amounts and were considered to be non-revenue producing. During the term of the lease, all revenues and expenses in connection with the operation of the public facilities were reflected in Pavilion Corporation's records.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) The consolidated financial statements as at March 31, 1990 include the accounts of the Company and its wholly-owned subsidiaries:

Whistler Golf Ltd.
Whistler Conference Centre Inc.

The subsidiaries did not carry on any business during the year.

(b) Property Held for Sale

i) Land and improvements

Land and improvements, other than public facilities, are recorded at the lower of cost and estimated net realizable value. The Company capitalizes all direct acquisition, construction and development costs relating to land and improvements. Administrative overheads, financing charges and other carrying costs are not capitalized.

W.L.C. DEVELOPMENTS LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

ii) Public facilities

The Whistler Golf Course was recorded at cost less a provision for potential loss on disposal. The Company capitalized all direct acquisition, construction and development costs together with carrying costs. The carrying costs included interest, grants in lieu of property taxes, other related costs and the applicable portion of general and administrative expenses which were incurred during the construction of the assets.

The Whistler Conference Centre was recorded at estimated replacement cost, as determined by an independent firm of consulting engineers, Phillips, Barrett, Kaiser Engineering Ltd., at November 25, 1985, plus the actual cost of additions to date, less a provision for potential loss on disposal.

The Whistler parking structures were recorded at estimated replacement cost, as determined by an independent appraiser, Grover, Elliott & Co. Ltd., at January 21, 1985, less a provision for potential loss on disposal. There have been no additions to the parking structure since the date of the appraisal.

(c) Depreciation

No depreciation was provided against public facilities, which were leased to Pavilion Corporation for nominal amounts and were considered to be non-revenue-producing. Prior to March 31, 1987, such facilities were operated as revenue-producing properties and depreciation was recorded.

Other assets, primarily office furniture and equipment, are depreciated on a straight-line basis over their estimated useful lives.

(d) Accounting for land sales

Revenue from land sales is recognized when all material requirements related to the transactions have been met and cash or appropriate security equal to at least 10% of the total proceeds has been received.

W.L.C. DEVELOPMENTS LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

3. PROPERTY HELD FOR SALE

Property held for sale consists of the following:

	1990	1989
Land and improvements	$16,231,151	$ 7,040,649
Public facilities and related equipment, net of provision	-	4,262,957
	$16,231,151	$11,303,606

Effective November 30, 1989, the public facilities were transferred for $1 to Whistler Village Land Co. Ltd., a company owned by the Resort Municipality of Whistler. The transfer, which was made at the direction of the Company's shareholder, coincided with the adoption by the Municipality of certain amendments to the Village Expansion Official Community Plan and the zoning bylaws. The carrying book values of the public facilities have been transferred to land and improvements as a development cost of achieving rezoning.

Also capitalized to land and improvements are relocation costs of $5.1 million pursuant to the School Relocation Agreement entered into in November 1989, which committed the Company to fund the cost to relocate a school facility, in return for 10.493 hectares of land and certain rezoning.

4. DUE TO PARENT

In August 1989, $18,061,262 in indebtedness due to the parent was forgiven by BCEC. During the year, no interest was charged by BCEC (1989 - $2,530,689, calculated at the parent's weighted average cost of capital).

5. CONTRIBUTED SURPLUS

	1990	1989
Balance - beginning of year	$ 6,624,123	$17,890,057
Transfer of subsidiary's contributed surplus to deficit upon the sale of a subsidiary	-	(10,450,000)
Transfer of land to the Province	-	(815,934)
Forgiveness of inter-company debt (Note 4)	18,061,262	-
Balance - end of year	$24,685,385	$ 6,624,123

W.L.C. DEVELOPMENTS LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

6. APPRAISAL INCREASE CREDITS

Excess of appraisal value of public facilities over cost consists of the following:

	1990	1989
Whistler Conference Centre	$ -	$ 2,190,250
Whistler Parking Structures	-	1,767,626
	$ -	$ 3,957,876

On the disposition of the public facilities, appraisal increase credits of $3,957,876 have been transferred and recorded as a reduction of deficit.

7. COMMITMENTS AND CONTINGENCIES

(a) Blackcomb Skiing Enterprises Ltd. (Blackcomb) has options to purchase certain properties held for sale. The options expire in February 2014, but under certain conditions may expire in 2004, in which event Blackcomb has a right of first refusal to 2014.

(b) Certain contingent obligations of the Company, at the date of transfer of share ownership to the Province, have been assumed by BCEC.

8. INCOME TAXES

As the Company is owned by the Province of British Columbia, it is not subject to federal or provincial income taxes.

SECTION G

TRUST FUNDS FINANCIAL INFORMATION

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SUMMARY OF THE FINANCIAL POSITION OF TRUST FUNDS HELD AND ADMINISTERED

(unaudited)

(Thousands of Dollars)

	BALANCE SHEET[1]			Previous Year Fund Balances
	Assets	Liabilities	Fund Balances	
Superannuation, Pension and Long-Term Disability Funds				
Public Service Superannuation Fund[2]	3,558,730	2,987	3,555,743	3,223,323
Members of the Legislative Assembly Superannuation Account[2]	3,624	1,102	2,522	2,509
Municipal Superannuation Fund[2]	3,750,407	4,066	3,746,341	3,302,286
Teachers' Pensions Fund[2]	2,853,632	3,084	2,850,548	2,510,263
College Pension Fund[2]	250,567	103	250,464	217,776
BC Rail Ltd. Pension Fund[2]	221,129	92	221,037	204,042
British Columbia Hydro and Power Authority Pension Fund[2]	828,897	886	828,011	806,170[3]
Long Term Disability Fund	73,898	53,415	20,483	(7,935)
Subtotals	11,540,884	65,735	11,475,149	10,258,434
Sinking Funds[4]				
British Columbia Building Corporation	78,747	—	78,747	66,357
British Columbia Educational Institutions Capital Financing Authority	115,406	17	115,389	94,763
British Columbia Hydro and Power Authority	2,131,419	93	2,131,326	1,674,230
British Columbia Railway Company	608,406	—	608,406	595,095
British Columbia Regional Hospital Districts Financing Authority	385,004	36	384,968	393,333
British Columbia School Districts Capital Financing Authority	725,131	54	725,077	722,258
Greater Vancouver Sewage and Drainage District	13,288	4	13,284	12,145
Province of British Columbia	308,180	3	308,177	230,195
Province of British Columbia — Fiscal Agency Borrowings	118,656	18	118,638	76,706
Other	31,671	2	31,669	29,523
Subtotals	4,515,908	227	4,515,681	3,894,605
Investment Funds of Crown Corporations and Agencies[4]				
British Columbia Enterprise Corporation Trust	15,678	—	15,678	19,719
British Columbia Trade Development	2,947	2	2,945	—
British Columbia Ferry Corporation Trust	98,450	—	98,450	67,323
British Columbia Health Care Research Foundation	8,161	3	8,158	8,603
British Columbia Mental Health	2,402	—	2,402	7,754
British Columbia Heritage Trust	3,432	2	3,430	2,629
British Columbia Housing and Employment Development Financing Authority Trust	1,592	—	1,592	1,563
British Columbia Hydro and Power Authority Trust	282,627	—	282,627	173,685
British Columbia Lottery Corporation Trust	41,495	—	41,495	32,499
B.C. Steamship Trust	2,464	—	2,464	322
British Columbia Railway Company Trust	25,578	—	25,578	32,843
British Columbia Transit Trust	46,244	—	46,244	30,421
Crown Counsel Trust	1,433	1	1,432	—
Hospital Certified Interest	5,416	—	5,416	—
Provincial Capital Commission	2,752	—	2,752	2,575
Commonwealth Games Society	1,231	1	1,230	—
Downtown Revitalization	7,481	3	7,478	—
Credit Union Deposit Insurance Corporation of British Columbia	99,494	10,859	88,635	77,362
Other	28,553	99	28,454	59,566
Subtotals	677,430	10,970	666,460	516,864
Workers' Compensation Board	3,393,810	16,390	3,377,420	3,055,697
Other Trust Funds				
Public Trustee and Official Administrators	315,203	3,231	311,972	277,989
Crop Insurance Fund	9,924	20,680	(10,756)	(16,279)
Land Registry Assurance Fund	960	—	960	1,002
Supreme and County Court Rules	86,278	755	85,523	78,514
Other Trust Deposits	69,604	—	69,604	80,751
Subtotals	481,969	24,666	457,303	421,977
GRAND TOTALS	20,610,001	117,988	20,492,013	18,147,577

NOTES

[1] Totals are shown only to give the reader an idea of the size and scope of the trust funds held and administered by the Province on a collective basis.

[2] The figures for the superannuation and pension funds are taken from the latest audited financial statements included in this section, which do not all have the same fiscal year end.

[3] Previous year's fund balances have been restated to conform to the current year's presentation.

[4] The figures for these funds are taken from the records of the Province as at March 31, 1990, and therefor may differ from the figures in the financial statements of the applicable Crown Corporations and Agencies contained in Section F.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Superannuation Commissioner, Trustee:

I have examined the statement of financial position of the British Columbia Hydro and Power Authority Pension Fund as at December 31, 1989 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1989 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
April 19, 1990

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1989

	1989 ($ Thousands)	1988
ASSETS		
Cash	$ 1,064	$ 485
Contributions receivable	4,712	2,235
Accrued interest	13,041	10,761
Investments (Note 3)	810,080	794,082
	$ 828,897	$ 807,563
LIABILITIES		
Accounts payable and accrued liabilities	$ 736	$ 744
Deferred gains less losses on sale of investments (Note 4)	150	649
	886	1,393
FUND BALANCE		
Pension Account	320,142	322,341
Employer Compulsory Contributions Account	175,005	176,479
Employee Compulsory Contributions Account	178,293	180,020
Additional Voluntary Contributions Account	568	605
Reserve Account	10,666	6,794
Index Pension Account	82,961	75,129
Index Reserve Account	60,353	44,779
Unclaimed Monies Account	23	23
	828,011	806,170
	$ 828,897	$ 807,563

The eight accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

JOHN W. COOK, F.C.I.A.,
Superannuation Commissioner, Trustee

VICTOR BARWIN, C.A.,
Director, Finance, Superannuation Commission

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1989

($ Thousands)

	Pension Account	Employer Contri-butions Account	Employee Contri-butions Account	Voluntary Contri-butions Account	Reserve Account	Index Pension Account	Index Reserve Account	Unclaimed Monies Account	Totals 1989	Totals 1988
FUND BALANCE INCREASED BY										
Contributions	$ -	$ 8,465	$ 8,477	$ 8	$ 11	$ -	$ 3,660	$ -	$ 20,621	$ 21,279
Reinstatements	-	223	223	-	(223)	-	2	-	225	394
Clause 12 contributions	-	5	-	-	-	-	-	-	5	43
Special deficiency receipts (Note 5)	-	-	-	-	3,061	-	1,194	-	4,255	4,255
BC Transit indexing receipts (Note 6)	-	-	-	-	(502)	1,115	-	-	613	603
Integration of former plans	-	-	-	-	-	-	-	-	-	92,827
Early Retirement Incentive	-	-	-	-	-	-	-	-	-	17,511
Privatizations (Note 7)	-	-	-	-	7,454	-	6,508	-	13,962	15,000
Transfers from other funds	-	-	-	-	-	-	-	-	-	82
Income from investments	23,222	15,535	15,717	50	16,402	5,714	5,388	-	82,028	70,563
TOTAL INCREASE	23,222	24,228	24,417	58	26,203	6,829	16,752	-	121,709	222,557
FUND BALANCE DECREASED BY										
Basic pension payments	39,452	-	-	-	-	-	-	-	39,452	35,492
Index pension payments	-	-	-	-	-	12,223	-	-	12,223	10,373
Refunds	-	4,057	4,061	74	(4,057)	-	623	-	4,758	3,836
Privatization options (Note 7)	-	18,722	18,747	-	59	-	5,249	-	42,777	-
Transfers to other funds	-	-	-	-	-	-	-	-	-	1,041
Administration and investment fees	-	-	-	-	658	-	-	-	658	553
TOTAL DECREASE	39,452	22,779	22,808	74	(3,340)	12,223	5,872	-	99,868	51,295
NET INCREASE (DECREASE) BEFORE TRANSFERS	(16,230)	1,449	1,609	(16)	29,543	(5,394)	10,880	-	21,841	171,262
ACCOUNT TRANSFERS (Note 8)										
Capitalized value of new pensions	10,675	(2,932)	(3,260)	(14)	(4,469)	-	-	-	-	-
Excess interest	-	-	-	-	(8,473)	-	8,473	-	-	-
Capitalized value of index increases	-	-	-	-	5,553	13,226	(18,779)	-	-	-
Other	3,356	9	(76)	(7)	(18,282)	-	15,000	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	(2,199)	(1,474)	(1,727)	(37)	3,872	7,832	15,574	-	21,841	171,262
FUND BALANCE AT BEGINNING OF YEAR	322,341	176,479	180,020	605	6,794	75,129	44,779	23	806,170	634,908
FUND BALANCE AT END OF YEAR	$ 320,142	$ 175,005	$ 178,293	$ 568	$ 10,666	$ 82,961	$ 60,353	$ 23	$ 828,011	$ 806,170

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1989

1. DESCRIPTION OF THE BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION PLAN

The following description of the British Columbia Hydro and Power Authority Pension Plan (the Plan) is provided for general information only. For more complete information, reference should be made to the Plan.

a) General

The Plan is a contributory defined benefit pension plan open to all regular employees of the British Columbia Hydro and Power Authority (B.C. Hydro).

b) Contributions

Members and B.C. Hydro each contribute 5.15% of members' plan earnings to the Compulsory Contributions Accounts. They also each contribute 1.10% of members' salary to the Index Reserve Account. See also reference to special payments from B.C. Hydro in Note 5.

c) Retirement Benefits

Members who have attained age 50 and who have at least 10 years service, and the sum of their age and service is not less than 65, are eligible for a pension benefit which is reduced by 5% per year for each year that the member's age at retirement is below age 60. Members who have attained age 60, or 55 with a minimum of 35 years of service, are eligible for an unreduced pension benefit.

The Plan provides a pension of 2% of the best five year average Plan earnings of a member for each year of contributory service up to a maximum of 35 years.

Increases in the index pension payments are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. These increases will be limited to a lesser amount if the funds available are insufficient to provide the full amount of the increase in the CPI. As there were sufficient funds available at January 1, 1989, a full CPI increase of 4.092% (1988 - 4.501%) to the basic lifetime portion of the pension payments in force was provided. Sufficient funds are also available to provide a full CPI increase of 5.241% effective January 1, 1990.

d) Termination Benefits

A terminating member may choose between leaving contributions on deposit or obtaining a refund. The refund includes prescribed interest on the member's contributions. Members who have completed at least 10 years service and who leave service after September 30, 1987 are entitled to a deferred indexed pension provided that members leave their contributions in the Plan. That pension may be payable as early as age 55 subject to the Plan's early retirement provisions. Indexing over the period that the pension is deferred will be added to the amount of pension benefit.

e) Other Benefits

Disability and survivor benefits are available under the Plan.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1989

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at December 31, 1989 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the Plan are described in Note 5 below.

b) Investments

(i) Short-term investments are carried at cost of acquisition.

(ii) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(iii) Long-term bonds and notes are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the bonds and notes.

(iv) Equities are carried at cost.

c) Deferred Gains Less Losses on Sale of Investments

Gains and losses on disposal of long-term bonds and notes are deferred and amortized on a straight-line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is included in income from investments.

3. INVESTMENTS

The value of investments held at the end of the year was as follows:

	Book Value		Market Value	
	1989	1988	1989	1988
	($ Thousands)			
Short-term investments	$ 6,128	$ 7,506	$ 6,128	$ 7,506
Units in Province of British Columbia Pooled Investment Portfolios	220,979	269,432	220,426	268,808
Long-term bonds and notes	534,245	477,098	530,734	463,088
Equities	48,728	40,046	52,811	39,433
	$810,080	$794,082	$810,099	$778,835

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1989

4. DEFERRED GAINS LESS LOSSES ON SALE OF INVESTMENTS

	1989	1988
	($ Thousands)	
Balance at beginning of year	$ 649	$1,533
Net losses on sale of investments	555	379
	94	1,154
Amortization for the year	56	(505)
Balance at end of year	$ 150	$ 649

5. ACTUARIAL VALUATION

According to the Plan an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at least every three years. The last full valuation was completed for the year ended December 31, 1988. Actuarial report updates are obtained for years between full valuations.

The December 31, 1988 actuarial valuation, using the accrued benefit actuarial cost method, indicates a funding excess of $28,800,000 (1987 - $11,900,000). B.C. Hydro made special payments to the Fund in 1989 totalling $4,255,248 (1988 - $4,255,248) to fund past deficits and Plan improvements which arose prior to 1982.

The funding improvement is primarily attributed to experience gains, integration of the former plans, B.C. Hydro special payments and account transfers recommended by the Actuary, offset by losses due to Plan improvements with respect to early retirement.

6. BRITISH COLUMBIA TRANSIT INDEXING RECEIPTS

Urban passenger transportation services were transferred from B.C. Hydro to British Columbia Transit (formerly Metro Transit Operating Company) as of April 1, 1980. As part of the settlement, British Columbia Transit transfers cash to the Fund to cover the cost of index pension payments made to former urban passenger transportation services contributors granted pensions after separation and paid by the Fund.

7. PRIVATIZATIONS

As a result of the sale of the gas and rail businesses of B.C. Hydro in 1988, certain pension options were made available to employees who were transferred from B.C. Hydro. During the year, payments relating to these options amounted to $42,776,708. In addition to these pension options, the privatized employees were allowed to remain in the Plan as contributors for a period of approximately one year subsequent to the effective dates of transfers.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1989

7. PRIVATIZATIONS (Continued)

The Actuary's preliminary estimate of the amount required to fund these pension options is $48,500,000. This funding will be paid from the $50,000,000 which was received from the sale of these businesses and which was put into trust with the Minister of Finance and Corporate Relations. On the Actuary's recommendation, $13,962,000 (1988 - $15,000,000) was transferred into the Fund during the year. The balance of $21,038,000 plus interest remains in trust for transfer into the Fund pending the Actuary's final determination of the required funding.

8. ACCOUNT TRANSFERS

a) Capitalized Value of New Pensions

When a member goes on pension, the member's and B.C. Hydro's contributions plus interest are transferred from the Compulsory Contributions Accounts to the Pension Account. If the amounts to be transferred are less than the capitalized value of the pension, the deficiency is transferred from the Reserve Account to the Pension Account. The capitalized value of new pensions granted was $10,675,268 (1988 - $104,347,475).

b) Excess Interest

Excess interest is the income that is earned on investments held in the Fund in respect of the amount committed to the payment of basic and index pensions and which is in excess of the income calculated using the interest rate assumed by the Actuary. The excess interest transferred from the Reserve Account to the Index Reserve Account was $8,473,461 (1988 - $7,417,054).

c) Capitalized Value of Index Increases

At the beginning of the year, $13,225,721 (1988 - $10,354,930), being the capitalized value of the 1989 index increases, was transferred from the Reserve Account to the Index Pension Account. At the end of the year, $18,778,651 (1988 - $13,225,721), being the capitalized value of the 1990 index increases, was transferred from the Index Reserve Account to the Reserve Account.

d) Other

On the Actuary's advice, $15,000,000 was transferred from the Reserve Account to the Index Reserve Account to cover the estimated costs of future indexing in respect of the retired privatized employee group and $3,356,000 was transferred from the Reserve Account to the Pension Account to maintain the Pension Account at a sufficient level.

BC RAIL LTD. PENSION FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Directors, BC Rail Ltd., and

To the Superannuation Commissioner, Trustee:

I have examined the statement of financial position of the BC Rail Ltd. Pension Fund as at December 31, 1989 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1989 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
March 28, 1990

BC RAIL LTD. PENSION FUND
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1989

	1989	1988
	($ Thousands)	
ASSETS		
Cash	$ 19	$ 128
Contributions receivable	43	1,005
Accrued interest	3,368	2,757
Investments (Note 3)	217,475	199,952
Deferred losses less gains on sale of investments (Note 4)	224	226
	$ 221,129	$ 204,068
LIABILITIES		
Accounts payable and accrued liabilities	$ 92	$ 26
FUND BALANCE		
Pension account	220,532	203,529
Members' voluntary contributions account	505	513
	221,037	204,042
	$ 221,129	$ 204,068

The five accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

JOHN W. COOK, F.C.I.A.,
Superannuation Commissioner, Trustee

VICTOR BARWIN, C.A.,
Director, Finance, Superannuation Commission

BC RAIL LTD. PENSION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1989

	1989	1988
	($ Thousands)	
FUND BALANCE INCREASED BY		
Members' contributions (Note 5)		
Current	$ 55	$ 5,116
Arrears and purchase of service	25	42
Voluntary	44	18
	124	5,176
Employer's contributions (Note 5)		
Current	55	5,525
Arrears and purchase of service	23	35
	78	5,560
Income from investments	22,154	18,729
TOTAL INCREASE	22,356	29,465
FUND BALANCE DECREASED BY		
Pension payments	3,988	3,594
Refunds	1,270	1,282
Investment management fees	103	97
TOTAL DECREASE	5,361	4,973
NET INCREASE IN FUND BALANCE	16,995	24,492
FUND BALANCE AT BEGINNING OF YEAR	204,042	179,550
FUND BALANCE AT END OF YEAR	$ 221,037	$ 204,042

BC RAIL LTD. PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1989

1. DESCRIPTION OF THE BC RAIL LTD. PENSION PLAN

The following brief description of the plan is provided for general information only. For more complete information, reference should be made to the plan.

a) General

The plan is a contributory defined benefit pension plan. All eligible employees are required to enrol.

b) Contributions

Members contribute to the Fund 4.5% of salary up to the Canada Pension Plan earnings ceiling and 6% of salary above that ceiling. No contributions are required after completion of 35 years of pensionable service, or while the member is on an approved long term disability absence. The employer makes contributions on the recommendation of an independent Actuary; however, the employer contribution each month cannot be less than the members' required contributions.

A contribution holiday was initially instituted for the period January 1, 1989 through March 31, 1990 and has subsequently been extended to December 31, 1990. Members and the employer each contribute $1 per month to the Fund during this holiday period.

c) Retirement Benefits

Members who have either reached age 65, or reached age 60 with at least 25 years of pensionable service, or reached age 55 with at least 30 years of pensionable service, are eligible for unreduced pension benefits. All other retiring members have a reduction formula applied to their pensions.

A member retiring on an unreduced pension receives an annual pension to age 65 of 2% per year of pensionable service up to a maximum of 70% of the member's best 5 year average earnings, out of any period of continuous service not exceeding 10 years. At age 65, or date of death, if earlier, the pension is reduced as a result of integration with the Canada Pension Plan.

Increases to pension payments are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. Effective January 1, 1990 and each January 1st thereafter, if the average annual rate of return earned on the Fund's investments during the five-year period ended on the preceding September 30th exceeds 5%, pensions will be increased by a percentage equal to either the increase in the CPI or the excess return, whichever is less.

At January 1, 1989, pensions in force were increased by 4.1% (1988 - 4.5%). A full CPI increase of 5.2% will be provided at January 1, 1990.

Also effective January 1, 1990 an indexing reserve will be established. This reserve will be increased in years when the Fund's excess returns are more than that required to provide full inflation adjustments or decreased to "top up" the amount available for indexing in years when the excess returns do not provide full inflation adjustments. After the application of the indexing adjustment of 5.2% the reserve at January 1, 1990 will contain nine percentage points. The actuarial valuation of this reserve as of January 1, 1990 is $4,004,000.

BC RAIL LTD. PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1989

1. DESCRIPTION OF THE BC RAIL LTD. PENSION PLAN (Continued)

d) Termination Benefits

Terminating members who have completed 5 or more years of pensionable service may choose to leave contributions on deposit and receive a deferred pension or to obtain a refund of their contributions with interest. Members who have completed less than 5 years of pensionable service receive a refund with interest.

e) Administrative, Actuarial and Medical Plan Expenses

Administrative and actuarial expenses of the Fund are paid by the employer. For the year ended December 31, 1989 this amounted to $175,479 (1988 - $109,175). BC Rail Ltd. also pays the medical plan premiums for pensioners. For the year ended December 31, 1989 this amounted to $157,001 (1988 - $125,395).

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the financial position of the Fund as at December 31, 1989 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 5 below.

b) Investments

(i) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(ii) Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight-line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is included in income from investments.

BC RAIL LTD. PENSION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1989

3. INVESTMENTS

The value of investments held at the end of the year was as follows:

	Book Value		Market Value	
	1989	1988	1989	1988
	($ Thousands)			
Units in Province of British Columbia Pooled Investment Portfolios	$ 65,632	$ 76,088	$ 65,529	$ 75,983
Long-term investments	151,843	123,864	151,310	121,166
	$217,475	$199,952	$216,839	$197,149

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1989	1988
	($ Thousands)	
Balance at beginning of year	$ 226	$ 278
Net gains on sale of investments	100	250
	126	28
Amortization for the year	98	198
Balance at end of year	$ 224	$ 226

5. ACTUARIAL VALUATION

According to the articles of the BC Rail Ltd. Pension Plan, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at least once every three years. The most recent valuation, using the unit credit actuarial cost method, was carried out as at January 1, 1990. The valuation disclosed a funding excess of $31,912,000 (January 1, 1989 - $33,749,000).

The decrease in the funding excess was mainly attributed to the contribution holiday initially instituted for the period January 1, 1989 through March 31, 1990 and was offset by net experience gains and net increases resulting from changes in actuarial assumptions.

COLLEGE PENSION FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
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Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Superannuation Commissioner, and

To the Minister of Government Management Services
and Minister Responsible for Women's Programs
Province of British Columbia:

I have examined the statement of financial position of the College Pension Fund as at August 31, 1989 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at August 31, 1989 and the changes in the fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
January 12, 1990

COLLEGE PENSION FUND
STATEMENT OF FINANCIAL POSITION
AS AT AUGUST 31, 1989

	1989	1988
	($ Thousands)	
ASSETS		
Cash	$ 229	$ 268
Contributions receivable	1,493	1,299
Accrued interest	4,415	3,576
Investments (Note 3)	244,118	212,398
Deferred losses less gains on sale of investments (Note 4)	312	303
	$ 250,567	$ 217,844
LIABILITIES		
Accounts payable and accrued liabilities	$ 103	$ 68
FUND BALANCE		
Basic Account	225,171	196,055
Inflation Adjustment Account	25,293	21,721
	250,464	217,776
	$ 250,567	$ 217,844

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

JOHN W. COOK, F.C.I.A.,
Superannuation Commissioner, Trustee

VICTOR BARWIN, C.A.,
Director, Finance, Superannuation Commission

COLLEGE PENSION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 1989

	Basic Account	Inflation Adjustment Account	Totals	
			1989	1988
		($ Thousands)		
FUND BALANCE INCREASED BY				
Members' contributions				
Current	$ 6,583	$ 845	$ 7,428	$ 6,947
Voluntary	-	-	-	1
Arrears and purchase of service	72	3	75	41
	6,655	848	7,503	6,989
Employers' contributions				
Current	6,583	845	7,428	6,947
Arrears	113	6	119	41
	6,696	851	7,547	6,988
Transfers from other funds	182	23	205	60
Income from investments	20,723	2,224	22,947	18,288
TOTAL INCREASE	34,256	3,946	38,202	32,325
FUND BALANCE DECREASED BY				
Superannuation allowance payments				
Contributory	3,569	-	3,569	3,017
Inflation adjustment supplements	650	-	650	531
	4,219	-	4,219	3,548
Refunds	654	103	757	777
Transfers to other funds	212	22	234	67
Medical Plan premiums	55	-	55	44
Administration and actuarial fees	136	-	136	92
Investment management fees	102	11	113	102
TOTAL DECREASE	5,378	136	5,514	4,630
NET INCREASE BEFORE TRANSFERS	28,878	3,810	32,688	27,695
Account transfers (Note 5)	238	(238)	-	-
NET INCREASE IN FUND BALANCE	29,116	3,572	32,688	27,695
FUND BALANCE AT BEGINNING OF YEAR	196,055	21,721	217,776	190,081
FUND BALANCE AT END OF YEAR	$ 225,171	$ 25,293	$ 250,464	$ 217,776

COLLEGE PENSION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 1989

1. DESCRIPTION OF THE COLLEGE PENSION PLAN

The following brief description of the Plan is provided for general information only. For more complete information about the Plan, reference should be made to the *Pension (College) Act.*

a) General

The Plan is a defined benefit pension plan open to full-time faculty members and senior administrative employees of a British Columbia college or college council and to other college faculty members in British Columbia whose application has been approved by the employer.

b) Contributions

Members and employers each contribute to the Basic Account 5% of pensionable salary up to the Canada Pension Plan's Year's Maximum Pensionable Earnings and 6 1/2% on pensionable salary above that amount. They also each contribute 1/2% of pensionable salary to the Inflation Adjustment Account to provide for the payment of inflation adjustment supplements.

c) Retirement Benefits

Members are eligible for an unreduced pension benefit if they retire at age 55 with a minimum of 35 years contributory service, at age 60 with a minimum of 10 years contributory service or at age 65. A reduced pension is available at age 55 with a minimum of 10 years contributory service and at age 60 with less than 10 years contributory service.

The Plan provides for a pension of 2% of the highest 5-year average annual salary for each year of pensionable service, to a maximum of 35 years. At age 65, or date of death or disability, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

Increases in the inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The increase is pro-rated if the capitalized value of the increase exceeds the funds available in the Inflation Adjustment Account. As there were sufficient funds available at January 1, 1989, a full CPI increase of 4.1% (1988 - 4.5%) to the basic lifetime portion of the contributory superannuation allowances in force was provided. Sufficient funds were also available to provide a full CPI increase of 5.2% effective January 1, 1990.

d) Termination and Portability Benefits

A terminating member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Members who leave contributions in the Fund are entitled to deferred pension benefits. Those members not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the College Pension Plan. New members may also, under portability arrangements, transfer contributions and service from other plans to increase pension benefits under the College Pension Plan.

COLLEGE PENSION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 1989

1. DESCRIPTION OF THE COLLEGE PENSION PLAN (Continued)

e) Other Benefits

Disability and survivor benefits are available under the Plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the financial position of the Fund as at August 31, 1989 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the College Pension Plan. The results of the latest actuarial valuation of the Plan are described in Note 6 below.

b) Investments

(i) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(ii) Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight-line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is included in income from investments.

3. INVESTMENTS

The value of investments held at the end of the year was as follows:

	1989		1988	
	Book Value	Market Value	Book Value	Market Value
		($ Thousands)		
Units in Province of British Columbia Pooled Investment Portfolios	$ 75,042	$ 74,959	$ 75,473	$ 75,436
Long-term investments	169,076	167,160	136,925	130,141
	$ 244,118	$ 242,119	$ 212,398	$ 205,577

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1989	1988
	($ Thousands)	
Balance at beginning of year	$ 303	$ 208
Net losses on sale of investments	68	136
	371	344
Amortization for the year	59	41
Balance at end of year	$ 312	$ 303

COLLEGE PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 1989

5. ACCOUNT TRANSFERS

	1989		1988	
	Basic Account	Inflation Adjustment Account	Basic Account	Inflation Adjustment Account
Capitalized value of				
Inflation adjustment supplements granted	$ 1,340	$ (1,340)	$ 1,223	$ (1,223)
Indexing of highest average salary for deferred pensions granted	120	(120)	160	(160)
Excess interest	(1,209)	1,209	(651)	651
Other	(13)	13	(15)	15
	$ 238	$ (238)	$ 717	$ (717)

The excess interest is the income that is earned on assets held in the Basic Account in respect of pensions being paid, and that is in excess of income calculated using the interest rate assumed by the Actuary.

6. ACTUARIAL VALUATION

According to the *Pension (College) Act*, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary upon request by the Superannuation Commissioner. The most recent valuation carried out as at August 31, 1988 indicated an unfunded liability in respect of basic pension benefits of $29,814,000 as of August 31, 1988, compared to $60,891,000 as of August 31, 1985, the date of the previous valuation. The unfunded liability decreased as result of net experience gains on actuarial assumptions, the 1% increase in the combined statutory employer and member Basic Account contribution rate and net changes in actuarial assumptions. These decreases were partly offset by interest on the unfunded liability.

The Actuary recommends that the statutory Basic Account contribution rates be increased from their current combined maximum rate of 13% of total salaries to a combined maximum rate of at least 15.14% of total salaries. The contribution level recommended by the Actuary was determined under a "level contribution" funding method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future member contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls.

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Superannuation Commissioner, Trustee,

To the Minister of Government Management Services and Minister Reponsible for Women's Programs, Province of British Columbia, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the statement of financial position of the Members of the Legislative Assembly Superannuation Account, an account in the Ministry of Finance and Corporate Relations, as at March 31, 1990 and the statement of changes in account balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at March 31, 1990 and the changes in account balance for the year then ended in accordance with the accounting principles described in note 3 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 3, 1990

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 1990

	1990	1989
	($ Thousands)	
ASSETS		
Cash	$ 68	$ 101
Due from Province of British Columbia (Note 5)	626	597
Contributions receivable	50	60
Accrued interest	108	43
Investments (Note 4)	2,772	2,633
	$ 3,624	$ 3,434
LIABILITIES		
Due to Public Service Superannuation Fund (Note 5)	$ 1,102	$ 925
ACCOUNT BALANCE	2,522	2,509
	$ 3,624	$ 3,434

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

JOHN W. COOK, F.C.I.A.
Superannuation Commissioner

VICTOR BARWIN, C.A.,
Director, Finance, Superannuation Commission

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

STATEMENT OF CHANGES IN ACCOUNT BALANCE

FOR THE YEAR ENDED MARCH 31, 1990

	1990	1989
	($ Thousands)	
ACCOUNT BALANCE INCREASED BY		
Members of the Legislative Assembly contributions		
Current	$ 93	$ 106
Province of British Columbia contributions		
Current	93	106
Terminal funding on allowances granted (Note 5)	626	597
	719	703
Income from investments	319	256
	1,131	1,065
ACCOUNT BALANCE DECREASED BY		
Transfers to the Public Service Superannuation Fund (Note 5)	1,118	940
NET INCREASE IN ACCOUNT BALANCE	13	125
ACCOUNT BALANCE AT BEGINNING OF YEAR	2,509	2,384
ACCOUNT BALANCE AT END OF YEAR	$ 2,522	$ 2,509

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

1. THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Under Part 2 of the *Legislative Assembly Allowances and Pension Act*, the Members of the Legislative Assembly Superannuation Account is an account in the Ministry of Finance and Corporate Relations of the Province of British Columbia.

The Account receives contributions from the Province as the employer and from participating members who are elected Members of the Legislative Assembly.

When a member is granted a superannuation allowance, the amount required to finance his or her future contributory pension benefits is transferred to the Public Service Superannuation Fund and monthly contributory allowances are paid from that Fund. The Province provides additional funding if the amounts available in the Account are less than the capitalized value of allowances granted.

Former Members receiving an allowance who are re-elected to the Legislature cease to receive an allowance and resume contributing to the Account. In addition, an amount equal to the capitalized value of their superannuation allowance is transferred from the Public Service Superannuation Fund to the Account.

2. DESCRIPTION OF THE MEMBERS OF THE LEGISLATIVE ASSEMBLY PENSION PLAN

The following brief description of the plan is provided for general information only. For more complete information, reference should be made to the *Legislative Assembly Allowances and Pension Act*.

a) General

The plan is a defined benefit pension plan open to all Members of the Legislative Assembly.

b) Contributions

Members and the Province each contribute to the Account 9% of salary and indemnities up to the contribution limit provided for in section 8(6) of the *Income Tax Act (Canada)* as amended. For calendar years 1988 and 1989 this limit is $3,500.

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

2. BENEFITS AVAILABLE UNDER THE PLAN (Continued)

c) Retirement Benefits

A member of the plan is entitled to a superannuation allowance upon ceasing to be a Member after having served seven years or for more than two parliaments, and having attained the age of 55 years or having attained an age plus years of service as a member totalling 60 or more years.

The plan provides a superannuation allowance of 5% per year of service up to a maximum of 80% of the average legislative allowance, special allowance and ministerial salary earned in the highest four years of service as a Member and as a minister or specified office holder.

d) Termination Benefits

A member of the plan who ceases to be a Member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Former members leaving contributions on deposit are entitled, if otherwise eligible, to a deferred pension benefit.

e) Other Benefits

Disability and survivor benefits are available under the plan.

3. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting.

b) Investments

(i) Short-term investments are carried at cost of acquisition.
(ii) Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

4. INVESTMENTS

The value of investments held at the end of the year was as follows:

	Book Value		Market Value	
	1990	1989	1990	1989
	($ Thousands)			
Short-term investments	$ 1,774	$ 1,635	$ 1,774	$ 1,635
Long-term investments	998	998	865	881
	$ 2,772	$ 2,633	$ 2,639	$ 2,516

5. TRANSFERS TO THE PUBLIC SERVICE SUPERANNUATION FUND

	1990	1989
	($ Thousands)	
Unencumbered amount available	$ 464	$ 314
Terminal funding on allowances granted (Due from Province of British Columbia)	626	597
Total capitalized value of allowances granted	1,090	911
Transfer in respect of Inflation Adjustment contributions	28	29
Total Transfer	$ 1,118	$ 940

As at the year end, only $15,545 (1989 - $14,306) had been transferred to the Public Service Superannuation Fund, leaving a balance of $1,101,924 (1989 - $925,455) still to be transferred.

During the year ended March 31, 1990, 3 members (1989 - 2) were granted superannuation allowances.

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

5. TRANSFERS TO THE PUBLIC SERVICE SUPERANNUATION FUND (Continued)

Under the *Legislative Assembly Allowances and Pension Act,* amounts deducted from members' eligible salaries and indemnities to secure inflation adjustment supplements and the matching payments made by the Province are transferable once a year from the Account to the Inflation Adjustment Account maintained in the Public Service Superannuation Fund, from which the supplementary allowances are paid. Any contributions received but not yet transferred is included in the amount Due to Public Service Superannuation Fund.

6. ACTUARIAL VALUATION

An actuarial valuation of the Account is not required by the *Legislative Assembly Allowances and Pension Act* and no such valuation has been performed to date.

MUNICIPAL SUPERANNUATION FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Superannuation Commissioner, Trustee, and

To the Minister of Government Management Services and Minister Responsible for Women's Programs, Province of British Columbia:

I have examined the statement of financial position of the Municipal Superannuation Fund as at December 31, 1989 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1989 and the changes in fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 9, 1990

MUNICIPAL SUPERANNUATION FUND
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1989

	1989	1988
	($ Thousands)	
ASSETS		
Cash	$ 2,348	$ 2,183
Contributions receivable	28,905	23,549
Accrued interest	57,780	43,290
Investments (Note 3)	3,658,613	3,229,933
Deferred losses less gains on sale of investments (Note 4)	2,761	5,673
	$3,750,407	$3,304,628
LIABILITIES		
Accounts payable and accrued liabilities	$ 4,066	$ 2,342
FUND BALANCE		
Basic Account	3,198,951	2,841,765
Retirement Annuity Account	115,512	104,322
Inflation Adjustment Account	431,878	356,199
	3,746,341	3,302,286
	$3,750,407	$3,304,628

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

JOHN W. COOK, F.C.I.A.,
Commissioner of Municipal Superannuation, Trustee

Victor B

VICTOR BARWIN, C.A.,
Director, Finance, Superannuation Commission

MUNICIPAL SUPERANNUATION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1989

	Basic Account	Retirement Annuity Account	Inflation Adjustment Account	Totals 1989	Totals 1988
		($ Thousands)			
FUND BALANCE INCREASED BY					
Members' contributions					
Current	$ 114,445	$ -	$ 21,783	$ 136,228	$ 120,462
Special agreement and arrears	466	3,516	39	4,021	3,070
Purchase of service	525	9	34	568	164
Leave of absence	42	-	7	49	33
Reinstatement	404	53	-	457	186
	115,882	3,578	21,863	141,323	123,915
Employers' contributions					
Current	110,420	-	21,783	132,203	116,535
Special agreement and arrears	769	3,393	25	4,187	3,952
Purchase of service	528	-	33	561	181
Leave of absence	38	-	7	45	29
	111,755	3,393	21,848	136,996	120,697
Transfers from other funds	276	-	38	314	654
Income from investments	314,425	9,642	33,453	357,520	293,456
TOTAL INCREASE	542,338	16,613	77,202	636,153	538,722
FUND BALANCE DECREASED BY					
Superannuation allowance payments					
Contributory	125,903	-	-	125,903	115,365
Inflation adjustment supplements	31,777	-	-	31,777	27,519
Special agreement supplements	111	-	-	111	137
Reimbursement from former employers	(45)	-	-	(45)	(54)
	157,746	-	-	157,746	142,967
Refunds	22,815	412	3,991	27,218	25,333
Transfers to other funds	247	3	19	269	286
Medical Plan premiums	3,032	-	-	3,032	2,506
Administration and actuarial fees	3,074	-	-	3,074	2,183
Investment management fees	687	-	72	759	696
TOTAL DECREASE	187,601	415	4,082	192,098	173,971
NET INCREASE BEFORE TRANSFERS	354,737	16,198	73,120	444,055	364,751
Account transfers (Note 5)	2,449	(5,008)	2,559	-	-
NET INCREASE IN FUND BALANCE	357,186	11,190	75,679	444,055	364,751
FUND BALANCE AT BEGINNING OF YEAR	2,841,765	104,322	356,199	3,302,286	2,937,535
FUND BALANCE AT END OF YEAR	$ 3,198,951	$ 115,512	$ 431,878	$ 3,746,341	$ 3,302,286

MUNICIPAL SUPERANNUATION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1989

1. DESCRIPTION OF THE MUNICIPAL SUPERANNUATION PLAN

The following brief description of the plan is provided for general information only. For more complete information about the plan, reference should be made to the *Pension (Municipal) Act*.

a) General

The plan is a defined benefit pension plan open to eligible employees of a municipality, hospital, school district, regional college or other employer to which the *Pension (Municipal) Act* applies.

b) Contributions

Members contribute to the Basic Account 5% of pensionable salary up to the Canada Pension Plan's Year's Maximum Pensionable Earnings and 6-1/2% on pensionable salary above that. Employers contribute to the Basic Account at varying rates depending upon the mix of employees in the group classifications specified by the plan. Members and employers also each contribute 1% of pensionable salary to the Inflation Adjustment Account which was created in 1980 to provide for the payment of inflation adjustment supplements. Some employers have special agreements with their employees by which both make extra contributions to increase the employees' pensions. These contributions plus members' voluntary contributions are credited to the Retirement Annuity Account.

c) Retirement Benefits

Members are eligible for unreduced pensions if retirement is at normal retirement age as defined in the plan, or at an age within 5 years of normal retirement age with at least 10 years contributory service. Unreduced pensions are also available to members whose normal retirement age is 65, at age 55 with at least 35 years contributory service, or if the normal retirement age is 60, at age 50 with 30 years contributory service. Members who do not meet the above criteria are eligible for reduced pensions at an age 10 years under the normal retirement age with at least 10 years contributory service, or if retiring within 5 years under the normal retirement age with less than 10 years contributory service.

The plan provides a pension of 1-3/4% of the highest 5-year average salary for each year of pensionable service credited prior to the date the employer enrolled in the plan, plus 2% of the highest 5-year average salary for each year after the date the employer enrolled. The maximum pensionable service allowable under the plan is 35 years. At age 65, or date of death or disability, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

The inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The increase is pro-rated if the capitalized value of the increases exceeds the funds available in the Inflation Adjustment Account. As there were sufficient funds available at January 1, 1989, a full CPI increase of 4.1% (1988 - 4.5%) was provided to the basic lifetime portion of the contributory superannuation allowances in force. Sufficient funds were also available to provide a full CPI increase of 5.2% effective January 1, 1990.

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1989

1. DESCRIPTION OF THE MUNICIPAL SUPERANNUATION PLAN (Continued)

d) Termination and Portability Benefits

A terminating member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Members with at least 10 years of contributory service who leave contributions in the Fund are entitled to deferred pension benefits. Those members not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the Municipal Superannuation Plan. New members may also, under portability arrangements, transfer contributions and service from other plans to provide increased pension benefits under the Municipal Superannuation Plan.

e) Other Benefits

Disability and survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the financial position of the Fund as at December 31, 1989 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. The results of the latest actuarial valuation of the plan are described in Note 6.

b) Investments

(i) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(ii) Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight-line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is included in income from investments.

MUNICIPAL SUPERANNUATION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1989

3. INVESTMENTS

The value of investments held at the end of the year was as follows:

	Book Value		Market Value	
	1989	1988	1989	1988
	(Thousands)			
Units in Province of British Columbia Pooled Investment Portfolios	$1,160,757	$1,224,038	$1,160,062	$1,223,851
Long-term investments	2,497,856	2,005,895	2,467,329	1,940,404
	$3,658,613	$3,229,933	$3,627,391	$3,164,255

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1989	1988
	($ Thousands)	
Balance at beginning of year	$5,673	$8,343
Gains less losses on sale of investment	2,231	2,460
	3,442	5,883
Amortization for the year	681	210
Balance at end of year	$2,761	$5,673

5. ACCOUNT TRANSFERS

	1989			1988		
	Basic Account	Retirement Annuity Account	Inflation Adjustment Account	Basic Account	Retirement Annuity Account	Inflation Adjustment Account
	($ Thousands)					
Capitalized value of inflation adjustment supplements granted	$ 49,473	$ -	$ (49,473)	$ 48,624	$ -	$ (48,624)
Capitalized value of indexing of highest average salary on deferred pensions	1,860	-	(1,860)	1,600	-	(1,600)
Excess interest	(53,870)	-	53,870	(39,556)	-	39,556
Pensions purchased from Retirement Annuity Account	4,713	(4,713)	-	5,248	(5,248)	-
Other	273	(295)	22	264	(273)	9
	$ 2,449	$ (5,008)	$ 2,559	$ 16,180	$ (5,521)	$ (10,659)

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1989

5. ACCOUNT TRANSFERS (Continued)

The excess interest is the income that is earned on assets held in the Basic Account in respect of pensions being paid, and which is in excess of income calculated using the interest rate assumed by the Actuary.

6. ACTUARIAL VALUATION

According to the *Pension (Municipal) Act*, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1988 and indicated an unfunded liability of $1,082,186,000 in respect of basic pension benefits. This represented an increase of $226,834,000 since December 31, 1985, the date of the previous valuation, and arose mainly from interest charges on the unfunded liability.

The Actuary stated that he did not see the unfunded liability as a threat to the continued payment of pensions to current and prospective pensioners, or to the financial health of the pension plan. He did, however, recommend that the statutory contribution rates be increased to at least those required under the level contribution method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls. To date the contribution rates have not been changed.

PUBLIC SERVICE SUPERANNUATION FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Superannuation Commissioner, Trustee,

To the Minister of Government Management Services and Minister Responsible for Women's Programs, Province of British Columbia, and

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the statement of financial position of the Public Service Superannuation Fund as at March 31, 1990 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1990 and the changes in fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 3, 1990

PUBLIC SERVICE SUPERANNUATION FUND
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 1990

	1990	1989
	($ Thousands)	
ASSETS		
Cash	$ 1,293	$ 439
Contributions receivable	18,551	17,733
Due from Members of the Legislative Assembly Superannuation Account (Note 7)	1,102	925
Accrued interest	63,263	52,531
Investments (Note 3)	3,465,858	3,155,148
Deferred losses less gains on sale of investments (Note 4)	8,663	8,538
	$ 3,558,730	$ 3,235,314
LIABILITIES		
Accounts payable and accrued liabilities	$ 2,987	$ 11,991
FUND BALANCE		
Basic Account	3,107,182	2,842,913
Inflation Adjustment Account	448,561	380,410
	3,555,743	3,223,323
	$ 3,558,730	$ 3,235,314

The eight accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

JOHN W. COOK, F.C.I.A.,
Superannuation Commissioner

VICTOR BARWIN, C.A.,
Director, Finance, Superannuation Commission

PUBLIC SERVICE SUPERANNUATION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED MARCH 31, 1990

	Basic Account	Inflation Adjustment Account	Totals	
			1990	1989
		($ Thousands)		
FUND BALANCE INCREASED BY				
Members' contributions				
Current	$ 59,583	$ 16,431	$ 76,014	$ 68,694
Voluntary	128	-	128	95
Purchase of service	617	44	661	1,992
Reinstatement	320	-	320	388
	60,648	16,475	77,123	71,169
Employers' contributions				
Province of British Columbia				
Current	59,665	10,615	70,280	64,283
Purchase of service	493	29	522	1,944
Reinstatement	357	-	357	409
Other Employers				
Current	32,972	5,211	38,183	33,253
Purchase of service	212	2	214	214
Early Retirement Incentive Program	-	-	-	1,675
	93,699	15,857	109,556	101,778
Transfers from other funds	1,408	224	1,632	1,216
Transfers from Members of the Legislative Assembly Superannuation Account (Note 7)				
Capitalized value of contributory allowances	1,090	-	1,090	911
Inflation adjustment contributions	-	28	28	29
Income from investments	311,355	41,119	352,474	303,441
TOTAL INCREASE	468,200	73,703	541,903	478,544
FUND BALANCE DECREASED BY				
Superannuation allowance payments				
Contributory	136,763	-	136,763	134,086
Inflation adjustment supplements	31,150	-	31,150	26,640
	167,913	-	167,913	160,726
Refunds	16,075	3,580	19,655	22,790
Transfer Option for Privatized Employees (Note 5)	15,216	2,690	17,906	26,388
Transfers to other funds	1,034	135	1,169	1,022
Administration and actuarial fees	2,104	-	2,104	2,221
Investment management fees	650	86	736	689
TOTAL DECREASE	202,992	6,491	209,483	213,836
NET INCREASE BEFORE TRANSFERS	265,208	67,212	332,420	264,708
TRANSFERS (Note 6)	(939)	939	-	-
NET INCREASE IN FUND BALANCE	264,269	68,151	332,420	264,708
FUND BALANCE AT BEGINNING OF YEAR	2,842,913	380,410	3,223,323	2,958,615
FUND BALANCE AT END OF YEAR	$ 3,107,182	$ 448,561	$ 3,555,743	$ 3,223,323

PUBLIC SERVICE SUPERANNUATION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990

1. DESCRIPTION OF THE PUBLIC SERVICE SUPERANNUATION PLAN

The following brief description of the plan is provided for general information only. For more complete information about the plan, reference should be made to the *Pension (Public Service) Act*.

a) General

The plan is a defined benefit pension plan open to eligible employees of the public service and certain Crown corporations, agencies, institutions and other employers to which the *Pension (Public Service) Act* applies.

b) Contributions

Members contribute to the Basic Account 4-1/4% of salary up to the Canada Pension Plan's Year's Maximum Pensionable Earnings and 5-3/4% on earnings above that. Employers contribute to the Basic Account 6-3/4% of salary up to the Year's Maximum Pensionable Earnings and 8-1/4% on earnings above that. Members and employers also each contribute 1-1/4% of salary to the Inflation Adjustment Account which was created in 1980 to provide for the payment of inflation adjustment supplements.

c) Retirement Benefits

Members are eligible for an unreduced pension at an age within 5 years of normal retirement age with at least 10 years contributory service, or at age 55 with 35 years contributory service. A reduced pension is payable at an age 10 years under normal retirement age with at least 10 years contributory service.

The plan provides for a pension of 2% of the highest 5-year average salary for each year of pensionable service (to a maximum of 35 years). At age 65, or date of death or disability, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

The inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The increase is pro-rated if the capitalized value of the increases exceeds the funds available in the Inflation Adjustment Account. As there were sufficient funds available at January 1, 1989, a full CPI increase of 4.1% (1988 - 4.5%) was provided to the basic lifetime portion of the contributory superannuation allowances in force. Sufficient funds were also available to provide a full CPI increase of 5.2% effective January 1, 1990.

d) Termination and Portability Benefits

A terminating member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Members with at least 10 years of contributory service who leave contributions in the Fund are entitled to deferred pension benefits. Those members not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the Public Service Superannuation Plan. New members may also, under portability arrangements, transfer contributions and service from other plans to provide for, or to increase, pension benefits under the Public Service Superannuation Plan.

PUBLIC SERVICE SUPERANNUATION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990

1. DESCRIPTION OF THE PUBLIC SERVICE SUPERANNUATION PLAN (Continued)

e) Other Benefits

Disability and survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the financial position of the Fund as at March 31, 1990 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. The results of the latest actuarial valuation of the plan are described in Note 8 below.

b) Investments

(i) Short-term investments are carried at cost of acquisition.

(ii) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(iii) Long-term bonds and notes are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the bonds and notes. Discounts on serial bonds are recognized as income when redemptions occur.

(iv) Shares are carried at cost adjusted annually by 7% of the difference between cost or adjusted cost and market value.

(c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term bonds and notes are deferred and amortized on a straight line basis over the lesser of the remaining terms of the bonds and notes or twenty years. The amortization is included in income from investments.

3. INVESTMENTS

The value of investments held at the end of the year was as follows:

	Book Value		Market Value	
	1990	1989	1990	1989
	($ Thousands)			
Short-term investments	$ 14,886	$ 10,500	$ 14,794	$ 10,416
Units in Province of British Columbia Pooled Investment Portfolios	1,026,905	1,118,319	1,023,704	1,117,357
Long-term investments	2,399,456	2,002,999	2,284,559	1,946,460
Equities	24,611	23,330	43,767	36,430
	$3,465,858	$3,155,148	$3,366,824	$3,110,663

PUBLIC SERVICE SUPERANNUATION FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1990	1989
Balance at beginning of year	$ 8,538	$ 7,320
Losses less gains on sale of investments	1,398	1,778
	9,936	9,098
Amortization for the year	1,273	560
Balance at end of year	$ 8,663	$ 8,538

5. PENSION OPTIONS FOR PRIVATIZED EMPLOYEES

Special pension options were available to members who ceased to be employed by the Province of British Columbia because their employment was transferred out of the public service as a result of privatization. Those members were able to receive a refund of their contributions (refund option), leave their contributions in the pension plan and then be eligible for a deferred pension (deposit option), or transfer the value of their pension to a personal registered retirement savings plan or other pension plan (transfer option). The value of the transfer options granted was $17,906,301 (1989 - $26,388,350).

6. TRANSFERS

	1990		1989	
	Basic Account	Inflation Adjustment Account	Basic Account	Inflation Adjustment Account
	($ Thousands)			
Capitalized Value of inflation adjustment supplements granted	$ 65,850	$ (65,850)	$ 48,684	$ (48,684)
Capitalized Value of indexing of highest average salary on deferred pensions	1,320	(1,320)	760	(760)
Excess Interest	(68,109)	68,109	(49,908)	49,908
Other	-	-	(10,024)	10,024
	$ (939)	$ 939	$(10,488)	$ 10,488

The excess interest is the income that is earned on assets held in the Basic Account in respect of pensions being paid, and which is in excess of income calculated using the interest rate assumed by the Actuary.

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1990

7. TRANSFERS FROM MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Former Members of the Legislative Assembly who have been granted superannuation allowances are paid contributory allowances and inflation adjustment supplements from the Public Service Superannuation Fund (the Fund).

A contributory allowance is financed at the time the allowance is first granted by the transfer to the Fund from the Members of the Legislative Assembly Superannuation Account (the Account) of the capitalized value of the contributory allowance.

Former Members receiving an allowance who are re-elected to the Legislature cease to receive an allowance and resume contributing to the Account. In addition, an amount equal to the capitalized value of their superannuation allowance is transferred from the Public Service Superannuation Fund to the Account.

During the year ended March 31, 1990, 3 Members (1989 - 2) were granted superannuation allowances. The capitalized value of these allowances was $1,089,738 (1989 - $910,583) which, along with the balance of current year inflation adjustment contributions of $12,186 (1989 - $14,871), is due from the Account.

8. ACTUARIAL VALUATION

According to the *Pension (Public Service) Act*, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at least once in each consecutive period of not more than 5 years. The most recent valuation was carried out as at March 31, 1987. The valuation indicated a decrease in the unfunded liability in respect of basic pension benefits from $555,858,000 as of March 31, 1984 to $456,062,000 as of March 31, 1987. This decrease is the net result of a number of items, the most significant being greater than forecast income from investments, offset by experience gains and losses on other actuarial assumptions.

The contributions required under the pension plan were determined under a "level contribution" funding method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls.

TEACHERS' PENSIONS FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Superannuation Commissioner, Trustee, and

To the Minister of Government Management Services and Minister Responsible for Women's Programs, Province of British Columbia:

I have examined the statement of financial position of the Teachers' Pensions Fund as at December 31, 1989 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1989 and the changes in fund balance for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 9, 1990

TEACHERS' PENSIONS FUND
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1989

	1989	1988
	($ Thousands)	
ASSETS		
Cash	$ 1,277	$ 1,777
Contributions receivable	30,181	16,127
Accrued interest	43,479	33,223
Investments (Note 3)	2,773,194	2,453,480
Deferred losses less gains on sale of investments (Note 4)	5,501	6,895
	$ 2,853,632	$ 2,511,502
LIABILITIES		
Accounts payable and accrued liabilities	$ 3,084	$ 1,239
FUND BALANCE		
Basic Account	2,539,946	2,254,131
Inflation Adjustment Account	310,602	256,132
	2,850,548	2,510,263
	$ 2,853,632	$ 2,511,502

The seven accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

JOHN W. COOK, F.C.I.A.,
Commissioner of Teachers' Pensions, Trustee

VICTOR BARWIN, C.A.,
Director, Finance, Superannuation Commission

TEACHERS' PENSIONS FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1989

	Basic Account	Inflation Adjustment Account	Totals	
			1989	1988
		($ Thousands)		
FUND BALANCE INCREASED BY				
Members' contributions				
Current	$ 72,414	$ 13,098	$ 85,512	$ 74,619
Reinstatement	1,159	-	1,159	487
Leave of absence	399	60	459	612
	73,972	13,158	87,130	75,718
Employers' contributions				
Province of British Columbia on behalf of school districts				
Current	107,523	13,067	120,590	105,036
Early Retirement Plan (Note 5)	9,544	2,193	11,737	6,582
Other employers				
Current	319	38	357	302
Early Retirement Plan (Note 5)	68	16	84	19
	117,454	15,314	132,768	111,939
Transfers from other funds	1,131	22	1,153	1,543
Income from investments	250,349	22,719	273,068	224,898
TOTAL INCREASE	442,906	51,213	494,119	414,098
FUND BALANCE DECREASED BY				
Superannuation allowance payments				
Contributory	113,936	-	113,936	103,159
Inflation adjustment supplements	32,228	-	32,228	28,188
	146,164	-	146,164	131,347
Refunds	4,137	540	4,677	5,622
Transfers to other funds	820	46	866	348
Administration and actuarial fees	1,496	-	1,496	1,108
Investment management fees	578	53	631	577
TOTAL DECREASE	153,195	639	153,834	139,002
NET INCREASE BEFORE TRANSFERS	289,711	50,574	340,285	275,096
Account transfers (Note 6)	(3,896)	3,896	-	-
NET INCREASE IN FUND BALANCE	285,815	54,470	340,285	275,096
FUND BALANCE AT BEGINNING OF YEAR	2,254,131	256,132	2,510,263	2,235,167
FUND BALANCE AT END OF YEAR	$ 2,539,946	$ 310,602	$ 2,850,548	$ 2,510,263

TEACHERS' PENSIONS FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1989

1. DESCRIPTION OF THE TEACHERS' PENSION PLAN

The following brief description of the plan is provided for general information only. For more complete information about the plan, reference should be made to the *Pension (Teachers) Act.*

a) General

The plan is a defined benefit pension plan open to all certified teachers and to superintendents or assistant superintendents appointed by a board of school trustees in the British Columbia public school system.

b) Contributions

Members contribute to the Basic Account 5.0% (5.1% to June 30, 1989) of pensionable salary up to the Canada Pension Plan's Year's Maximum Pensionable Earnings and 6.5% (6.6% to June 30, 1989) on pensionable salary above that. The employers' contributory rates are 7.7% and 9.2% (7.8% and 9.3% to June 30, 1989) respectively. Members and employers also each contribute 1% of pensionable salary to the Inflation Adjustment Account which was created in 1980 to provide for the payment of inflation adjustment supplements.

c) Retirement Benefits

Members are eligible for an unreduced pension benefit if retirement is at age 65, at age 55 with a minimum of 35 years contributory service, or at age 60 with a minimum of 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service or if retiring at age 60 with less than 10 years contributory service.

The plan provides a pension of 2% of the highest 5-year average annual salary of a member for each year of pensionable service to a maximum of 35 years. At age 65, or date of death or disability, if earlier, there is a reduction in the formula as a result of integration with the Canada Pension Plan.

The inflation adjustment supplements are provided each January 1st and are related to the annual increase in the Consumer Price Index (CPI) as at the previous September 30th. The increase is pro-rated if the capitalized value of the increases exceeds the funds available in the Inflation Adjustment Account. As there were sufficient funds available at January 1, 1989, a full CPI increase of 4.1% (1988-4.5%) was provided to the basic lifetime portion of the contributory superannuation allowances in force. Sufficient funds were also available to provide a full CPI increase of 5.2% effective January 1, 1990.

d) Termination and Portability Benefits

A terminating member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Members with at least 10 years of contributory service who leave contributions in the Fund are entitled to deferred pension benefits. Those members not withdrawing contributions may carry certain pension rights to other pension plans that have portability arrangements with the Teachers' Pension Plan. New members may also, under portability arrangements, transfer contributions and service from other plans to provide increased pension benefits under the Teachers' Pension Plan.

e) Other Benefits

Disability and survivor benefits are available under the plan.

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1989

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the financial position of the Fund as at December 31, 1989 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 7 below.

b) Investments

(i) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(ii) Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the investments.

c) Deferred Losses Less Gains on Sale of Investments

Gains and losses on disposal of long-term investments are deferred and amortized on a straight-line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is included in income from investments.

3. INVESTMENTS

The value of investments held at the end of the year was as follows:

	Book Value		Market Value	
	1989	1988	1989	1988
	($ Thousands)			
Units in Province of British Columbia Pooled Investment Portfolios	$ 891,828	$ 929,205	$ 891,396	$ 929,207
Long-term investments	1,881,366	1,524,275	1,865,249	1,481,548
	$2,773,194	$2,453,480	$2,756,645	$2,410,755

TEACHERS' PENSIONS FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1989

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1989	1988
	($ Thousands)	
Balance at beginning of year	$6,895	$8,438
Net gains on sale of investment	395	883
	6,500	7,555
Amortization for the year	999	660
Balance at end of year	$5,501	$6,895

5. EARLY RETIREMENT PLAN

An amendment to the *Pension (Teachers) Act* in 1988 provided a "55 and Out" Early Retirement Plan for eligible teachers who retired during the period from April 1, 1987, to June 30, 1989.

The "55 and Out" Early Retirement Plan provides an incentive for teachers between the ages of 55 and 60 to retire early by removing the pension reduction of 5% for each year of early retirement under age 60. The Province, on behalf of school districts, and the British Columbia Teachers Federation have agreed to pay amounts to the Fund to offset the cost of this new plan provision. The amounts paid each year will be the greater of the salary savings resulting from replacing the retiring teacher with a teacher paid at a lower salary or a fixed schedule of actuarially determined payments until such time as the full amount has been paid. For the year ended December 31, 1989, $11,737,000 (1988 - $6,582,442) is due from the Province and $84,000 (1988 - $19,000) is due from the Federation for the 418 teachers (1988 - 254 teachers) who elected to participate in this plan during the year. An additional $16,091,000 (1988 - $8,779,000) will be paid in respect of teachers who have elected to participate in the plan.

6. ACCOUNT TRANSFERS

	1989		1988	
	Basic Account	Inflation Adjustment Account	Basic Account	Inflation Adjustment Account
	($ Thousands)			
Capitalized value of inflation adjustment supplements granted	$ 47,253	$ (47,253)	$ 46,253	$ (46,253)
Capitalized value of indexing of highest average salary on deferred pensions	980	(980)	820	(820)
Excess interest	(52,106)	52,106	(38,471)	38,471
Other	(23)	23	(569)	569
	$ (3,896)	$ 3,896	$ 8,033	$ (8,033)

The excess interest is the income that is earned on assets held in the Basic Account in respect of pensions being paid, and which is in excess of income calculated using the interest rate assumed by the Actuary.

TEACHERS' PENSIONS FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1989

7. ACTUARIAL VALUATION

According to the *Pension (Teachers) Act*, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1987 and indicated an unfunded liability of $1,605,045,000 in respect of basic pension benefits. This represented an increase of $212,929,000 since December 31, 1984, the date of the previous valuation, and arose mainly from interest charges on the unfunded liability.

The Actuary stated that he did not see the increase in the unfunded liability as a threat to the continued payment of pensions to current and prospective pensioners. He does, however, recommend that the statutory contribution rates be increased from their current maximum combined rate of 15.90% of total salaries to a maximum combined rate of 16.81% of total salaries. The contribution rates recommended by the Actuary were determined under the "level contribution" funding method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future member contributions and investment earnings, will finance the benefits for a typical new entrant to the plan and, in addition, will maintain the unfunded liability as a constant percentage of future payrolls. To date the contribution rates have not been changed.

BRITISH COLUMBIA PUBLIC SERVICE LONG TERM DISABILITY FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Superannuation Commissioner, Trustee:

I have examined the balance sheet of the Province of British Columbia Long Term Disability Fund as at March 31, 1990 and the statements of changes in fund balance and changes in claims liabilities for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained in the following paragraph.

The financial statements include, as unreported claims liabilities, an estimate of the capitalized values of disability benefits for potential claims which have occurred prior to the year end but which have not been reported as at that date. The estimate is calculated using an insurance industry formula modified for the Province of British Columbia Long Term Disability Fund. Results of applying the formula suggest that refinements are required to produce a more accurate estimate of unreported claims liabilities. Management is re-examining the formula used but does not expect the re-examination to be concluded on a timely basis. As a result, I was unable to determine whether any adjustments might be necessary to unreported claims liabilities, claims liabilities, claims expense and unreported claims expense.

In my opinion, except for the effects of the adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself with respect to the balance of unrecorded claims liabilities described in the preceding paragraph, these financial statements present fairly the financial position of the Fund as at March 31, 1990 and the changes in fund balance and claims liabilities for the year then ended in accordance with the accounting principles described in note 2 to the financial statements.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
August 3, 1990

BRITISH COLUMBIA PUBLIC SERVICE
LONG TERM DISABILITY FUND
BALANCE SHEET
AS AT MARCH 31, 1990

	1990	1989
	($ Thousands)	
ASSETS		
Cash	$ 119	$ 376
Accounts receivable	787	307
Accrued interest	399	394
Investments (Note 3)	72,592	63,826
Deferred loss on sale of investment (Note 4)	1	2
	$73,898	$64,905
LIABILITIES		
Accounts payable and accrued liabilities	$ 4,277	$ 2,608
Claims liabilities	49,138	70,232
	53,415	72,840
FUND BALANCE	20,483	(7,935)
	$73,898	$64,905

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

JOHN W. COOK, F.C.I.A.,
Superannuation Commissioner

VICTOR BARWIN, C.A.,
Director, Finance, Superannuation Commission

BRITISH COLUMBIA PUBLIC SERVICE

LONG TERM DISABILITY FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED MARCH 31, 1990

	Province of B.C.	B.C. Buildings Corp.	B.C. Systems Corp.	B.C. Ferry Corp.	B.C. Transit	Emergency Health Services	Independent Councils	B.C. Trade Develop. Corp.	Totals	
									1990	1989
					($ Thousands)					
FUND BALANCE INCREASED BY										
Employers' contributions	$ 12,122	$ 272	$ 210	$ 1,196	$ -	$ 4	$ 6	$ 23	$13,833	$11,244
Income from investments	6,839	161	180	593	11	2	20	-	7,806	6,078
Total Increase	18,961	433	390	1,789	11	6	26	$ 23	21,639	17,322
FUND BALANCE DECREASED BY										
Claims expense (recovery)	(7,733)	(173)	10	(968)	-	(92)	-	-	(8,956)	31,299
Contributions to other employee benefit plans	1,091	59	3	90	-	4	-	-	1,247	1,149
Claims administration	249	10	1	22	-	1	-	-	283	274
Claims Review Committee	101	2	-	-	-	-	-	-	103	61
Rehabilitation programs	182	-	-	-	-	-	-	-	182	102
Withdrawal of B.C. Transit (Note 6)	-	-	-	-	362	-	-	-	362	-
Total Decrease	(6,110)	(102)	14	(856)	362	(87)	-	-	(6,779)	32,885
NET INCREASE (DECREASE) IN FUND BALANCE	25,071	535	376	2,645	(351)	93	26	23	28,418	(15,563)
FUND BALANCE AT BEGINNING OF YEAR	(8,918)	(1,088)	1,407	410	351	(266)	169	-	(7,935)	7,628
FUND BALANCE AT END OF YEAR	$16,153 (Note 5)	$ (553)	$ 1,783	$ 3,055	$ - (Note 6)	$(173)	$ 195	$ 23	$20,483	$(7,935)

BRITISH COLUMBIA PUBLIC SERVICE

LONG TERM DISABILITY FUND

STATEMENT OF CHANGES IN CLAIMS LIABILITIES

FOR THE YEAR ENDED MARCH 31, 1990

	Province of B.C.	B.C. Buildings Corp.	B.C. Systems Corp.	B.C. Ferry Corp.	B.C. Transit	Emergency Health Services	Independent Councils	B.C. Trade Develop. Corp.	Totals	
									1990	1989
						($ Thousands)				
CLAIMS LIABILITIES INCREASED BY										
Disabled life claims expense (recovery)	$ 3,124	$ 108	$ 29	$ 30	$ -	$ (26)	$ -	$ -	$ 3,265	$ 22,063
Unreported claims expense (recovery)	(10,857)	(281)	(19)	(998)	-	(66)	-	-	(12,221)	9,236
Claims expense (recovery)	(7,733)	(173)	10	(968)	-	(92)	-	-	(8,956)	31,299
CLAIMS LIABILITIES DECREASED BY										
Claims payments	10,498	482	39	1,062	-	57	-	-	12,138	9,535
NET INCREASE (DECREASE) IN CLAIMS LIABILITIES	(18,231)	(655)	(29)	(2,030)	-	(149)	-	-	(21,094)	21,764
CLAIMS LIABILITIES AT BEGINNING OF YEAR	62,836	2,438	104	4,570	-	284	-	-	70,232	48,468
CLAIMS LIABILITIES AT END OF YEAR	$44,605	$ 1,783	$ 75	$ 2,540	$ -	$ 135	$ -	$ -	$ 49,138	$70,232
REPRESENTED BY										
Disabled life claims liabilities	$42,484	$ 1,707	$ 61	$ 2,518	$ -	$ 152	$ -	$ -	$ 46,922	$55,795
Unreported claims liabilities	2,121	76	14	22	-	(17)	-	-	2,216	14,437
	$44,605	$ 1,783	$ 75	$ 2,540	$ -	$ 135	$ -	$ -	$49,138	$70,232

BRITISH COLUMBIA PUBLIC SERVICE
LONG TERM DISABILITY FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990

1. DESCRIPTION OF THE LONG TERM DISABILITY PLAN

The following general description of the Long Term Disability Plan is provided for general information only. For more complete information, reference should be made to each participating employers' plan.

a) General

The plan is paid for by the participating employers and provides for the continuation of income in the event that an eligible employee of the Province of British Columbia or sponsoring organization becomes totally disabled due to illness or injury.

b) Contributions

The Province of British Columbia's contributions match its share of the expenditures from the Fund. Sponsoring organizations contribute a percentage (.25% - 1.50%) of their employees' salaries, as determined by the Superannuation Commissioner, to the Fund.

c) Disability Benefits

Benefits are payable to a disabled employee after the employee has been totally disabled for at least seven months. Upon application and approval by the Plan claims administrator, Great West Life Assurance Company, a monthly benefit of 68.3% on the first $1,900 of monthly earnings and 50% of monthly earnings above that is paid. Benefits are paid as long as the employee remains totally disabled and cease on the date the employee recovers, or at the end of the month in which the employee reaches normal retirement age, resigns or dies, whichever event occurs first.

Employees on long term disability continue to be covered by the Group Life Insurance Plan, Dental Plan, Extended Health Care Plan and Medical Services Plan. Any required employee contributions to these plans are paid by the Long Term Disability Plan on behalf of the employee.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting.

b) Investments

(i) Units in Pooled Investment Portfolios are carried at the cost of acquisition adjusted by income attributed to the units. Income attributed to the units represents the Fund's share of investment income earned by the Portfolios and is realizable by the Fund upon the sale of the units.

(ii) Long-term bonds and notes are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted by the amortization of discounts and premiums on a constant yield basis over the remaining terms of the bonds and notes.

c) Deferred Loss on Sale of Investment

Losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is included in income from investments.

BRITISH COLUMBIA PUBLIC SERVICE
LONG TERM DISABILITY FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

d) Claims Liabilities and Claims Expense

(i) Disabled Life

The disabled life claims liabilities represent the capitalized values of future disability benefit payments awarded to current claim recipients. The capitalized value of disability benefit payments awarded to each claimant is recorded as a claims expense in the year the claim is approved.

(ii) Unreported

The unreported claims liabilities represent an estimate of the capitalized values of future disability benefit payments for claims occurring prior to the year end but which have not been reported as at that date. These liabilities are estimated at the end of each year and any change in the amount of the liabilities from the previous year end are recorded as a claims expense (recovery) in the year of change.

3. INVESTMENTS

The value of investments held at the end of the year was as follows:

	Book Value		Market Value	
	1990	1989	1990	1989
	($ Thousands)			
Units in Province of British Columbia Pooled Investment Portfolios	$58,772	$50,018	$58,554	$49,963
Long-term bonds and notes	13,820	13,808	12,921	13,034
	$72,592	$63,826	$71,475	$62,997

4. DEFERRED LOSS ON SALE OF INVESTMENT

	1990	1989
	($ Thousands)	
Balance at beginning of year	$ 2	$ 2
Amortization for the year	1	-
Balance at end of year	$ 1	$ 2

5. FUND BALANCE - PROVINCE OF BRITISH COLUMBIA

The Province of British Columbia's surplus of $16,153,000 represents the overfunding of the capitalized values of its claims liabilities.

6. WITHDRAWAL OF B.C. TRANSIT

B.C. Transit arranged to administer its own long term disability plan. In July of 1989, B.C. Transit was paid its share of the unappropriated surplus plus interest. No payments on existing or future claims from B.C. Transit will be charged against the Fund.

CREDIT UNION DEPOSIT INSURANCE CORPORATION OF BRITISH COLUMBIA

KPMG Peat Marwick Thorne

Chartered Accountants

2400-1055 West Georgia Street
P.O. Box 11150, Royal Centre
Vancouver, B.C. V6E 3P3

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AUDITORS' REPORT

To the Board of Directors of
Credit Union Deposit Insurance Corporation
of British Columbia

We have examined the balance sheets of Deposit Insurance Fund and Master Bond Fund of Credit Union Deposit Insurance Corporation of British Columbia as at December 31, 1989 and the statements of earnings and accumulated earnings and changes in cash resources of each of these funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1989 and the results of its operations and the changes in its cash resources for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Peat Marwick Thorne

Chartered Accountants

Vancouver, Canada

February 9, 1990

CREDIT UNION DEPOSIT INSURANCE CORPORATION OF BRITISH COLUMBIA

BALANCE SHEETS

ASSETS	December 31 1989	 1988
DEPOSIT INSURANCE FUND		
CASH	$ 448,655	$ 149,394
ACCOUNTS RECEIVABLE	6,149,348	44,036
INVESTMENTS		
Term deposits	2,430,105	5,600,105
Securities, at amortized cost (market value $75,838,247; 1988, $77,505,360)	75,621,147	78,062,653
Accrued interest	1,545,951	1,620,394
	79,597,203	85,283,152
NON-INTEREST BEARING TERM DEPOSITS	-	9,000,000
FINANCIAL ASSISTANCE (note 2)		
Equity Shares and Subordinated Loans and Debentures to Credit Unions	12,892,208	3,267,487
Mortgage loans	332,646	501,284
Real estate held for disposal	73,759	73,759
	13,298,613	3,842,530
FIXED ASSETS	-	247,788
	$99,493,819	$98,566,900
MASTER BOND FUND		
DUE FROM DEPOSIT INSURANCE FUND (note 3)	$ 3,583,630	$ 3,402,133
	$ 3,583,630	$ 3,402,133

LIABILITIES AND ACCUMULATED EARNINGS	December 31 1989	 1988
DEPOSIT INSURANCE FUND		
ACCOUNTS PAYABLE AND ACCRUALS	$ 526,641	$ 4,002,494
DUE TO MASTER BOND FUND (note 3)	3,583,630	3,402,133
PROVISION FOR FINANCIAL ASSISTANCE (note 2)	6,749,000	13,799,812
DEBENTURES ISSUED TO CREDIT UNIONS (note 4)	74,285,474	66,453,836
ACCUMULATED EARNINGS	14,349,074	10,908,625
	$99,493,819	$98,566,900
MASTER BOND FUND		
PROVISION FOR INCURRED AND UNREPORTED MASTER BOND CLAIMS	$ 1,566,100	$ 2,148,423
ACCUMULATED EARNINGS	2,017,530	1,253,710
	$ 3,583,630	$ 3,402,133

APPROVED BY THE BOARD:

Director

Director

CONTINGENCIES AND COMMITMENTS (notes 5 and 7)

See accompanying notes to financial statements.

CREDIT UNION DEPOSIT INSURANCE CORPORATION OF BRITISH COLUMBIA

DEPOSIT INSURANCE FUND

STATEMENT OF EARNINGS AND ACCUMULATED EARNINGS

	Year Ended December 31 1989	1988
Revenue		
Investments	$ 6,966,212	$ 6,946,331
Assessments	9,657,674	8,640,870
Interest on assigned loans	69,892	91,817
Recoveries of financial assistance	3,260,392	186,176
Other	67,147	18,066
	$20,021,317	$15,883,260
Expenditures		
Debenture interest	3,831,261	3,579,493
Financial assistance (note 2)	9,438,957	9,915,025
Administration (schedule)	3,237,070	3,306,767
Loss on sale of fixed assets	73,580	9,814
	$16,580,868	16,811,099
NET EARNINGS (LOSS) (note 6)	3,440,449	(927,839)
Accumulated earnings at beginning of year	10,908,625	11,836,464
ACCUMULATED EARNINGS AT END OF YEAR	$14,349,074	$10,908,625

See accompanying notes to financial statements.

CREDIT UNION DEPOSIT INSURANCE CORPORATION OF BRITISH COLUMBIA

MASTER BOND FUND

STATEMENT OF EARNINGS AND ACCUMULATED EARNINGS

	Year Ended December 31 1989	1988
Revenue		
Investments (note 3)	$ 457,000	$ 311,318
Assessments	769,323	2,139,175
	1,226,323	2,450,493
Expenditures		
Master bond premiums	638,500	767,500
Master bond claims expense (recovery)		
Incurred	67,698	600,455
Unreported	(500,000)	400,000
Administration (schedule)	256,305	268,819
	462,503	2,036,774
NET EARNINGS (note 6)	763,820	413,719
Accumulated earnings at beginning of year	1,253,710	839,991
ACCUMULATED EARNINGS AT END OF YEAR	$ 2,017,530	$1,253,710

See accompanying notes to financial statements.

CREDIT UNION DEPOSIT INSURANCE CORPORATION OF BRITISH COLUMBIA

STATEMENTS OF CHANGES IN CASH RESOURCES

CASH PROVIDED BY (USED FOR):

	Year Ended December 31 1989	1988
DEPOSIT INSURANCE FUND		
OPERATIONS		
Net earnings (loss)	$ 3,440,449	$ (927,839)
Items not involving cash		
Provision for financial assistance	(7,050,812)	4,710,812
Depreciation and amortization	62,513	71,857
Loss on sale of fixed assets	73,580	682
Changes in non-cash balances relating to operations		
Accounts receivable and accounts payable	(9,581,165)	3,530,398
Equity shares and subordinated loans and debentures to credit unions	(9,624,721)	(2,310,000)
Mortgage loans and real estate held for disposal	168,638	751,533
	(22,511,518)	5,827,443
FINANCING ACTIVITIES		
Issuance of debentures	7,871,920	3,710,160
Redemption of debentures	(40,282)	(226,592)
	7,831,638	3,483,568
INVESTMENT ACTIVITIES		
Proceeds from sale of fixed assets	167,914	5,695
Additions to fixed assets	(56,219)	(30,256)
Non-interest bearing term deposits	9,000,000	3,000,000
	9,111,695	2,975,439
Increase (decrease) in cash resources	(5,568,185)	12,286,450
Cash resources at beginning of year	82,030,413	69,743,963
CASH RESOURCES AT END OF YEAR	$76,462,228	$82,030,413
MASTER BOND FUND		
OPERATIONS		
Net earnings	763,820	$ 413,719
Provision for (reduction in) master bond claims, not involving cash	(582,323)	695,935
	181,497	1,109,654
Increase in cash resources	181,497	1,109,654
Cash resources at beginning of year	3,402,133	2,292,479
CASH RESOURCES AT END OF YEAR	$ 3,583,630	$ 3,402,133

(Cash resources is defined as cash, investments, including accrued interest, and inter-fund accounts.)

See accompanying notes to financial statements.

CREDIT UNION DEPOSIT INSURANCE CORPORATION OF BRITISH COLUMBIA

SCHEDULES OF ADMINISTRATION EXPENSES

	Year Ended December 31	
	1989	1988
DEPOSIT INSURANCE FUND		
Audit	$ 12,450	$ 6,600
B.C. Central Credit Union		
C.U. Development Program	-	45,000
Line of Credit, Standby Charge	31,250	31,250
Depreciation and amortization	62,513	71,857
Directors' fees	67,581	43,997
Insurance	12,295	36,592
Legal	65,124	44,668
Office operations	161,563	242,165
Office rent	336,710	342,663
Professional services, other	201,563	223,924
Publications and communications	36,486	43,413
Salaries and employee benefits	2,070,048	1,955,570
Travel costs	179,487	219,068
	$3,237,070	$3,306,767

	1989	1988
MASTER BOND FUND		
Audit	$ 3,050	$ 3,000
Insurance	552	61
Legal	19,930	-
Office operations	20,004	13,522
Office rent	41,029	39,000
Professional services, other	5,290	59,501
Salaries and employee benefits	159,510	141,227
Travel costs	6,940	12,508
	$ 256,305	$ 268,819

CREDIT UNION DEPOSIT INSURANCE CORPORATION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1989

OPERATIONS

The Credit Union Deposit Insurance Corporation of British Columbia ("CUDIC") is incorporated under provisions of the Credit Union Act of British Columbia (the "Act") to guarantee, to limits prescribed by the Act, investments in non-equity shares and deposits with credit unions in British Columbia. To meet this objective, CUDIC provides financial assistance to or on behalf of credit unions which have come under its supervision. CUDIC also undertakes administrative and regulatory functions as set out in the Act.

The amount, timing and form of assistance which may be required for credit unions under supervision is dependent on future events and outcomes. Three outcomes requiring assistance are rehabilitation, merger or liquidation of credit unions. In the event of a liquidation, CUDIC's liability to depositors is limited to the prescribed limits of the Act. CUDIC is empowered to assess credit unions and to issue debentures to them to raise additional funds if such funds are required. Funds raised by CUDIC are available to provide assistance, and accordingly, provision for assistance in amounts determined to be likely and capable of being reasonably estimated as well as a general provision, is provided in these financial statements.

Since 1986, as permitted by the Act, CUDIC has been levying additional assessments to B.C. credit unions in order to establish a fund to pay for Master Bond claims up to an annual maximum of $2,000,000. The Master Bond Program, underwritten by the Guarantee Company of North America in 1989, provides various levels of deductibles as well as excess insurance coverage. Incurred and unreported claims, as well as administrative expenses incurred by CUDIC, are charged against the fund. CUDIC anticipates that this program will help to stabilize costs in future years and, in the long-term, may present a return to credit unions in the form of reduced assessments.

Effective November 1, 1989 the administration of CUDIC was merged with the Office of the Superintendent of Financial Institutions creating a new organization, pursuant to provisions of the Financial Institutions Act, the Financial Institutions Commission. CUDIC continues to exist but its affairs will be administered by the Commission. Subsequent to the merger, all fixed assets of CUDIC were sold to the Government of British Columbia at fair market value. In all other respects, these financial statements reflect solely the operations of CUDIC.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Investments

Investments in marketable securities included in the investment portfolio are intended to be held to maturity. Premiums and discounts arising at the time of purchase are amortized over the period to maturity.

(b) Financial Assistance to Credit Unions

CUDIC's policy for providing for losses on purchases of equity shares of credit unions and on conditional loans, subordinated loans and subordinated debentures to credit unions is based on CUDIC's estimate of the probability of recovery of such investments and loans. Where deemed prudent, a general provision may also be provided. All other financial assistance is recognized as an expense in the financial statements upon the earlier of disbursement of assistance or when such assistance has been determined to be likely and the amount can be reasonably estimated.

Mortgage loans and real estate held for disposal are carried at net realizable value. Value is attributed to third party loans received as a consequence of assistance given only where such loans are fully secured by a mortgage on real property. No value is attributed to unsecured loans or loans secured by other than real property. At December 31, 1989, the outstanding amount of loans which have no book value but on which payments are being received is $51,306 (1988, $72,585).

(c) Provision for Incurred and Unreported Master Bond Claims

The provision for losses incurred represents an estimate for all costs of investigation and settlement of claims incurred and reported prior to the balance sheet date. Any estimate of future loss activity is necessarily subject to substantial uncertainty. The provision includes case basis estimates and estimates for incurred but not reported claims. These provisions are adjusted up or down as additional information on the estimated amounts becomes known during the course of claims settlement. All changes in estimates are recorded in the current year.

2. FINANCIAL ASSISTANCE

(a) Assistance to Credit Unions

Details of assistance to credit unions, after provisions, are as follows:

	December 31	
	1989	1988
Subordinated debentures	$ 2,742,208	$ 2,960,000
Subordinated loans	150,000	307,487
Equity shares	10,000,000	-
	$12,892,208	$ 3,267,487

Subordinated debentures are non-interest bearing until maturity being the period from March 1993 through September 1998. Subordinated loans are non-interest bearing and are repayable on or after December 31, 1993.

At December 31, 1989, 16 credit unions (1988, 18) were under supervision by CUDIC. Certain of these credit unions may require financial assistance in excess of amounts specifically provided. Accordingly, a general provision of $4,000,000 has been included in financial assistance.

(b) Financial Assistance Charged to Earnings

	Year Ended December 31	
	1989	1988
Provision for financial assistance		
Balance, beginning of year	$13,799,812	$ 9,089,000
Less payments	12,778,248	4,342,646
	1,021,564	4,746,354
Balance, end of year	6,749,000	13,799,812
Increase in provision charged to earnings	5,727,436	9,053,458
Provision for loss on equity shares, conditional loans and subordinated loans and debentures	-	540,000
Other assistance	3,711,521	321,567
	$ 9,438,957	$ 9,915,025

3. INTER-FUND ACCOUNTS

Interest is payable on the amount due to Master Bond Fund by Deposit Insurance Fund based upon the average rate of return on the investment portfolio.

4. DEBENTURES ISSUED TO CREDIT UNIONS

Debentures are issued to credit unions in accordance with provisions of the Act. The debentures are issued for a term of 25 years, are subject to earlier redemption, and may be re-issued before or at maturity at the option of CUDIC.

CUDIC may fix interest on the debentures from time to time not exceeding 18% per annum. Interest is accrued and paid based on rates set on August 1 of each year. Interest rates applicable to the years ended July 31, 1990, April 30, 1989 and 1988 have been 5-1/2%.

During the year debentures in the aggregate amount of $7,871,920 were issued for cash, and CUDIC redeemed debentures of $40,282 from those credit unions whose investment therein exceeded 1% of their members' non-equity shares and deposits or were liquidated as provided under the Act.

5. CONTINGENT LIABILITIES

CUDIC has guaranteed certain loans of various credit unions. As at December 31, 1989, these loans amount to approximately $530,000 (1988, $530,000).

6. INCOME TAXES

CUDIC is taxed as a deposit insurance corporation and is subject to income tax on its income for tax purposes, which is defined generally to exclude assessments and other revenue from credit unions, and to exclude financial assistance to or on behalf of credit unions.

Non-capital tax losses as at December 31, 1989 are approximately $5,124,000 which will expire as follows:

1990	$ 342,000
1992	462,000
1993	1,588,000
1994	1,546,000
1996	1,186,000

7. LEASE COMMITMENT

Commencing November 1, 1983, CUDIC entered into a ten year lease of office premises, with a five year renewal option. Minimum lease payments for the initial ten year period are $250,416 per annum. In addition, CUDIC is liable to pay property taxes and operating costs. Minimum lease payments for the five year renewal period, should the option be exercised, will be based on fair market rental as of November 1, 1993 but in any case will not be less than the rent payable during the initial ten year term.

Effective January 1, 1990, CUDIC's lease was assigned by way of a lease assignment contract. CUDIC remains on the covenant for the remainder of the lease term which may extend to November 1, 1998. CUDIC's covenant is indemnified by the parent of the assignee. An allowance not to exceed $135,360 is payable to the assignee for renovation of the office space.

8. LIQUIDITY

CUDIC maintains a line of credit in the amount of $50,000,000 with B.C. Central Credit Union to meet short-term deposit insurance requirements. Any drawings against this line of credit would be secured by CUDIC's investments.

9. COMPARATIVE FIGURES

Certain of the figures for the prior year, presented for comparative purposes, have been reclassified to conform with the presentation adopted for the current year.

WORKERS' COMPENSATION BOARD

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
(604) 387-6803

AUDITOR'S REPORT

To the Acting Chairman and Members of the Workers' Compensation Board, and

To the Minister of Labour and Consumer Services
Province of British Columbia:

I have examined the balance sheet of the Workers' Compensation Board as at December 31, 1989 and the statements of income and expense and unappropriated surplus, changes in fund liabilities, changes in reserve balances and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at December 31, 1989 and the results of its operations and the changes in its fund liabilities, reserve balances and financial position for the year then ended in accordance with the accounting principles described in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

George L. Morfitt

Victoria, British Columbia
March 6, 1990

George L. Morfitt, F.C.A.
Auditor General

WORKERS' COMPENSATION BOARD

EXHIBIT 1

BALANCE SHEET
AS AT 31 DECEMBER 1989 (in $,000's)

	1989	1988
ASSETS		
Assessments and accrued interest receivable	195,958	134,352
Deposit account unfinalled claims receivable	79,929	80,585
Portfolio investments (Note 2)	3,042,601	2,754,793
Deferred long-term investment losses (Note 4)	14,603	44,875
Fixed assets (Note 3)	60,719	58,304
	3,393,810	3,072,909
LIABILITIES, RESERVES AND UNAPPROPRIATED SURPLUS		
Accounts payable and accrued liabilities	16,390	17,212
Accident fund liabilities (Exhibit 3)	3,079,920	2,779,380
Silicosis fund liabilities (Exhibit 3)	31,768	30,933
	3,128,078	2,827,525
Accident fund special reserves (Exhibit 4)	40,183	39,918
Benefit maintenance and assessment rate stabilization reserve (Exhibit 4)	—	145,946
Unappropriated surplus (Exhibit 2)	225,549	59,520
	3,393,810	3,072,909

The accompanying seven notes are an integral part of these financial statements.

Approved by the Board:

Bill Greer

F.W. Greer
Acting Chairman

RDGunn

R.D. Gunn
General Manager
Financial Services

WORKERS' COMPENSATION BOARD **EXHIBIT 2**

STATEMENT OF INCOME AND EXPENSE AND UNAPPROPRIATED SURPLUS FOR THE YEAR ENDED 31 DECEMBER 1989 (in $,000's)

	1989	1988
INCOME		
Assessments		
Classes	495,743	402,133
Deposit accounts	21,288	36,776
Penalties	3,706	3,042
	520,737	441,951
Investment income		
Earned for the year	310,081	270,853
Amortization of long-term investment gains (Note 4)	5,866	1,742
	315,947	272,595
	836,684	714,546
EXPENSE		
Current year claims		
Wage loss compensation	122,048	108,140
Medical aid payments	41,176	38,101
Pension awards, capitalized values	13,879	15,781
Provision for unfinalled claims	277,199	238,167
	454,302	400,189
Prior years' claims		
Adjustment to fund liabilities and reserves (Note 5)	238,688	222,414
Administration and other expenses		
Administration	97,863	88,033
Review Board and Advisers	5,990	5,274
Research grants and awards	758	868
	104,611	94,175
	797,601	716,778
NET INCOME (LOSS)	39,083	(2,232)
UNAPPROPRIATED SURPLUS — 1 January	59,520	77,899
APPROPRIATION TO SPECIAL RESERVES	(19,000)	(16,000)
TRANSFER FROM (APPROPRIATION TO) BENEFIT MAINTENANCE AND ASSESSMENT RATE STABILIZATION RESERVE	145,946	(147)
UNAPPROPRIATED SURPLUS — 31 December (Exhibit 1)	225,549	59,520

WORKERS' COMPENSATION BOARD

EXHIBIT 3

STATEMENT OF CHANGES IN FUND LIABILITIES FOR THE YEAR ENDED 31 DECEMBER 1989 (in $,000's)

	Accident Fund		Silicosis Fund	
	1989	**1988**	**1989**	**1988**
ADDITIONS TO THE FUND LIABILITIES				
Current year claims				
Provision for unfinalled claims	275,716	236,637	1,483	1,530
Pension awards, capitalized values (Note 6)	25,135	22,824	37	38
Prior years' claims				
Adjustment to fund liabilities (Note 5)	233,950	218,370	1,662	1,103
	534,801	477,831	3,182	2,671
DEDUCTIONS FROM THE FUND LIABILITIES				
Pensions paid	144,554	123,677	2,272	2,485
Wage loss compensation	55,176	54,128	(10)	—
Medical aid payments	34,531	32,864	85	73
	234,261	210,669	2,347	2,558
CURRENT YEAR INCREASE	300,540	267,162	835	113
BALANCE — 1 January	2,779,380	2,512,218	30,933	30,820
BALANCE — 31 December (Exhibit 1)	3,079,920	2,779,380	31,768	30,933
Represented by:				
Provision for unfinalled claims	1,380,804	1,203,408	10,402	10,331
Pensions awards, capitalized values	1,699,116	1,575,972	21,366	20,602
	3,079,920	2,779,380	31,768	30,933

WORKERS' COMPENSATION BOARD

EXHIBIT 4

STATEMENT OF CHANGES IN RESERVE BALANCES FOR THE YEAR ENDED 31 DECEMBER 1989 (in $,000's)

ACCIDENT FUND SPECIAL RESERVES

				Total	
	Contingent	**Disaster**	**Enhancement**	**1989**	**1988**
ADDITIONS TO THE RESERVES					
Appropriation of net income	—	—	19,000	19,000	16,000
Adjustment to prior years' reserves (Note 5)	227	1,664	1,185	3,076	2,941
	227	1,664	20,185	22,076	18,941
DEDUCTIONS FROM THE RESERVES					
Pensions awards, capitalized values	—	1,020	10,038	11,058	7,046
Wage loss compensation	—	247	8,317	8,564	7,684
Medical aid payments	—	95	2,094	2,189	2,139
	—	1,362	20,449	21,811	16,869
CURRENT YEAR INCREASE (DECREASE)	227	302	(264)	265	2,072
BALANCE — 1 January	2,139	16,378	21,401	39,918	37,846
BALANCE — 31 December (Exhibit 1)	2,366	16,680	21,137	40,183	39,918

BENEFIT MAINTENANCE AND ASSESSMENT RATE STABILIZATION RESERVE

	1989	1988
CURRENT YEAR (DECREASE) INCREASE		
(Transfer to) Appropriation of surplus	(145,946)	147
BALANCE — 1 January	145,946	145,799
BALANCE — 31 December (Exhibit 1)	—	145,946

WORKERS' COMPENSATION BOARD

EXHIBIT 5

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED 31 DECEMBER 1989 (in $,000's)

	1989	1988
OPERATING ACTIVITIES		
Net income (loss)	39,083	(2,232)
Add (deduct) items not requiring cash:		
Provision for unfinalled claims	277,199	238,167
Adjustment to fund liabilities and reserves (Note 5)	238,688	222,414
Pension awards, capitalized values	13,879	15,781
Depreciation	8,467	6,921
Gain on disposal of fixed assets	(147)	(139)
Pension payments recovered from third parties	235	35
Deduct cash applied in settlement of fund liabilities or charged against special reserves:		
Pensions paid	(146,826)	(126,162)
Wage loss compensation	(63,730)	(61,812)
Medical aid payments	(36,805)	(35,076)
Funds provided by operating activities	330,043	257,897
OTHER ACTIVITIES		
Purchase of fixed assets	(11,246)	(10,284)
Proceeds from the disposal of fixed assets	511	230
Decrease (increase) in deferred long-term investment losses	30,272	(7,810)
Increase in assessments and accrued interest receivable	(61,606)	(18,786)
Decrease in accounts payable and accrued liabilities	(822)	(389)
Decrease (increase) in deposit account unfinalled claims receivable	656	(10,855)
Funds applied to other activities	(42,235)	(47,894)
INCREASE IN FUNDS INVESTED	287,808	210,003
FUNDS INVESTED — 1 January	2,754,793	2,544,790
FUNDS INVESTED — 31 December	3,042,601	2,754,793

WORKERS' COMPENSATION BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1989

Note 1 - Significant Accounting Policies

(a) Fund Accounting
Although the liabilities and reserves of the Board are allocated to the Accident and Silicosis Funds and various sub-divisions thereof, the assets are recorded on a pooled basis with no allocation of individual assets to specific funds.

(b) Portfolio Investments
Long-term investments, consisting primarily of bonds of the Government of Canada, various Provinces and Crown corporations, having terms greater than 1 year, are stated at market value. The amount by which market value differs from book value represents an unrealized gain or loss. Unrealized gains and losses occurring during the year, together with gains and losses realized on disposal of long-term investments during the year, are deferred and amortized on a straight-line basis over a five year period.

Short-term investments, consisting primarily of treasury bills and discounted bank notes, having terms less than or equal to 1 year, are stated at amortized cost.

(c) Fixed Assets
Fixed assets are reported at cost and are depreciated on a straight-line basis over their estimated useful lives. The rates used are as follows:

Buildings	20 to 40 years
Equipment	3 to 10 years
Furniture	10 years
Vehicles	5 years

(d) Accident and Silicosis Fund Liabilities
The Board appoints a consulting actuary who examines the Fund liabilities and the underlying assumptions and methods. The report of the consulting actuary is appended to these financial statements.

(i) Unfinalled Claims
Provisions for future claims costs relating to injuries occurring prior to 31 December 1989, for which the final settlement has not been determined, represent the unfinalled claims liabilities which are part of the Accident and Silicosis Funds established under Sections 39(1)(c) and 41(2)(b) of the Workers Compensation Act. Wage loss compensation and medical aid payments made, and the capitalized value of pension awards granted, after the year of injury (or after the year in which the claim is allowed, in the case of Silicosis), are charged to the respective unfinalled claims liabilities.

Note 1 - Significant Accounting Policies (continued)

(d) Accident and Silicosis Fund Liabilities (continued)

(ii) Pensions

Capitalized values of pension awards are credited to the pension liability provisions, which are then charged with pensions paid. When a pension is awarded for an injury which occurred in the current year, its capitalized value is treated as a current period expense. In the case of a pension awarded after the year of the injury (or after the year in which the claim is allowed, in the case of Silicosis), the capitalized value of the pension is charged to the appropriate unfinalled claims liability.

(e) Reserves

(i) Accident Fund special reserves established pursuant to Section 39 of the Workers Compensation Act are:

- Contingent Reserve [Section 39(1)(b)] which provides a reserve in aid of industries or classes which may become depleted or extinguished.

- Disaster Reserve [Section 39(1)(d)] which provides a reserve to be used to meet the loss arising from a disaster or other circumstances which the Board considers would unfairly burden the employers in a particular class.

- Enhancement Reserve [Section 39(1)(e)] which provides a reserve for payment of that portion of a disability enhanced by reason of a pre-existing disease, condition or disability.

Investment income is allocated to these reserves, pro rata, from total investment income earned by the Board.

Claims deemed by the Board to be covered by these reserves are deducted directly from the reserves and are not charged to current operations.

(ii) All amounts included in the Benefit Maintenance and Assessment Rate Stabilization Reserve as at 1 January have been transferred during the year to unappropriated surplus.

The Board determines the amounts required to maintain these reserves at an adequate level and resulting appropriations are prorated to the various employer classes.

(f) Current Year Claims

Wage loss compensation and medical aid payments represent expenditures resulting from injuries which occurred during the current year. Amounts recorded as "Pension awards, capitalized values" and as "Provision for unfinalled claims" are the actuarial estimates of the present values of future payments resulting from injuries which occurred during the current year. The calculation of the present value provides for the future indexation of pensions by assuming that the annual rate of return on the Board's investments will exceed the annual increase in the Consumer Price Index (CPI) by $2^3/_8$%.

(g) Prior Years' Claims

The Board determines its liabilities at the end of each year for all injuries that have taken place to that time. During the following year, it makes benefit payments and sets new awards on those prior injuries; benefits are also increased in line with increases in the CPI. Investment income is also earned on the assets available to finance those liabilities. At the end of the following year, the Board redetermines its actuarial requirements for those prior injuries, taking into account the actual investment income, benefit increases, claims payments and pension awards made during the year. The actuarial assumptions used in those calculations may also be modified to include the more recent experience of such factors as mortality, claims levels and claims costs. This process results in an adjustment to the fund liabilities and reserves.

(h) Assessment Income and Assessments Receivable

As a significant portion of assessment income for the year is not received until after the year-end, the amount shown is an estimate based on statistical data. The difference between the estimate and the actual income received is credited or charged to income in the following year.

Note 1 - Significant Accounting Policies (continued)

(i) Deposit Account Unfinalled Claims Receivable
Certain employers have been placed in deposit classes. These employers are billed on a monthly basis for wage loss compensation, medical aid payments and the capitalized value of pension awards made on their behalf, together with their proportionate share of administrative costs.

The receivable represents the present value of the estimated future payments for the unfinalled claims of deposit classes, less deposits required to be placed on account with the Board.

The Board also acts as the agent of the Government of Canada for the payment of compensation to federal employees in British Columbia. Amounts paid are recovered from the Government of Canada on a monthly basis.

Note 2 - Portfolio Investments ($,000's)

	1989	1988
Long-term investments, market value	2,496,853	1,958,381
Short-term investments, amortized cost	559,454	808,409
Bank indebtedness	(13,706)	(11,997)
	3,042,601	2,754,793

Note 3 - Fixed Assets ($,000's)

	1989				1988
	Cost	Depreciation	Accumulated Depreciation	Net Book Value	Net Book Value
Land	1,639	—	—	1,639	1,639
Buildings	49,714	1,347	12,433	37,281	38,639
Furniture, Equipment & Vehicles	44,615	7,120	22,816	21,799	18,026
Totals	95,968	8,467	35,249	60,719	58,304

Note 4 - Deferred Long-Term Investment Losses ($,000's)

	1989	1988
Balance - 1 January	44,875	37,065
Realized net gains for the year	(194)	(2,015)
Unrealized net (gains) losses for the year	(35,944)	8,083
	8,737	43,133
Amortization credited to investment income	5,866	1,742
Balance - 31 December	14,603	44,875

Note 5 - Adjustment to Fund Liabilities and Reserves ($,000's)

	1989				1988
	Accident Fund	Silicosis Fund	Special Reserves	Total	Total
Investment income allocation	309,240	3,631	3,076	315,947	272,595
Adjustment to prior years' actuarial estimates	(75,290)	(1,969)	—	(77,259)	(50,181)
Totals	233,950	1,662	3,076	238,688	222,414

Note 6 - Pension Awards, Capitalized Values ($,000's)

	1989	1988
Pension awards, capitalized values:		
Total	158,282	156,532
Charged to provision for unfinalled claims	133,110	133,670
Current year claims	25,172	22,862
Included in:		
Accident Fund	25,135	22,824
Silicosis Fund	37	38
	25,172	22,862

Note 7 - Superannuation Plan

The Board and its employees contribute to the Workers' Compensation Board Superannuation Plan, a defined benefit plan.

The Board's 1989 contributions to the Plan amounted to $5,466,000 (1988 - $5,016,000).

The Plan requires an actuarial valuation of the Plan's liabilities at intervals of not more than three years. The last valuation was carried out as at March 31, 1988. The pension plan liabilities have been projected to December 31, 1989, using the accrued benefit actuarial method, based on the actuarial valuation made as of March 31, 1988. Pension plan assets are stated at market related values. The resulting values of pension assets and liabilities as at December 31, 1989 are as follows:

	1989	1988
Assets	$136,160,000	$117,236,000
Liabilities	$129,279,000	$114,353,000
Net Surplus	$ 6,881,000	$ 2,883,000

The net surplus is not included in the Board's financial statements.

ACTUARY'S REPORT
ECKLER PARTNERS LTD.

The Pension Liabilities for the Accident and Silicosis Funds are for pensions in effect as at 1 January 1990, but excluding pensions arising from injuries to Federal Government workers (Class 19). The present value of increases in pensions effective 1 January 1990 has been included in the Liabilities. The Pension Liabilities have been computed using the same mortality, net interest rate and other assumptions used for the valuation as at 31 December 1988. The net interest rate of $2\frac{3}{8}\%$ makes implicit provision for the future indexing of pensions on the assumption that interest earnings on Board assets in excess of $2\frac{3}{8}\%$ will correspond to future increases in the Consumer Price Index.

The Unfinalled Claims Liabilities for the Accident and Silicosis Funds are shown separately for Rateable Classes and for Deposit Classes (excluding Class 19), and are based on projections of future claims payments and awards using ratios developed from the Board's claims experience, average benefit rates, the net interest rate assumption of $2\frac{3}{8}\%$ and, where applicable, mortality, remarriage and other assumptions used for computing Pension Liabilities. The methods used in calculating these liabilities were substantially the same as those employed in the previous valuation as at 31 December 1988.

The liabilities included in this report have been computed by the Board in accordance with methods and assumptions approved by us. We have made such tests of the calculations as were deemed necessary. We have also examined the data upon which the calculations were based and found it to be sufficient for our purposes and consistent with the Board's financial statements.

In our opinion, the amounts set out below, which have been determined by the methods and assumptions described above, make reasonable provision for the future liabilities of the Board as at 31 December 1989.

	(in $,000's)
Accident Fund	
Pension Liabilities	1,699,116
Unfinalled Claims Liabilities	
- Rateable Classes	1,296,203
- Deposit Classes	84,601
	3,079,920
Silicosis Fund	
Pension Liabilities	21,366
Unfinalled Claims Liabilities	10,402
	31,768

Jacob Levi, F.S.A., F.C.I.A.
Eckler Partners Ltd.
Consulting Actuaries

12 March 1990

PROVINCE OF BRITISH COLUMBIA POOLED INVESTMENT PORTFOLIO, FUND ST1

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
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Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR'S REPORT

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the statement of assets and the statement of investments of the Province of British Columbia Pooled Investment Portfolio, Fund ST1, as at March 31, 1990 and the statement of changes in assets for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund ST1 as at March 31, 1990, its investment portfolio as at March 31, 1990 and the changes in its assets for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 11, 1990

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
STATEMENT OF ASSETS
AS AT MARCH 31, 1990

	In Thousands	
	1990	**1989**
Investments at market value (amortized cost $729,085; 1989 - $1,035,845)	$729,109	$1,035,755
Represented by:		
Unitholders' equity (note 3) 512.177 units outstanding (1989 - 823.812 units)	$729,109	$1,035,755
Asset value per unit	$ 1,424	$ 1,257

The four accompanying notes are an integral part of these financial statements.

Approved on behalf of the Minister of Finance and Corporate Relations:

D.H. Horswill
Deputy Minister
Ministry of Finance and
Corporate Relations

Michael Costello

Michael Costello
Assistant Deputy Minister
Provincial Treasury
Ministry of Finance and
Corporate Relations

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
STATEMENT OF CHANGES IN ASSETS
FOR THE YEAR ENDED MARCH 31, 1990

	In Thousands	
	1990	**1989**
Assets at the beginning of the year	$ 1,035,755	$ 295,726
Add (deduct) changes during the year:		
Proceeds from units issued	10,567,516	8,196,374
Payments on units redeemed	(10,968,045)	(7,517,271)
Interest income	93,769	61,015
Gain on sale of investments	1	2
Change in unrealized appreciation (depreciation) in the market value of investments	113	(91)
	(306,646)	740,029
Assets at the end of the year	$ 729,109	$1,035,755

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
STATEMENT OF INVESTMENTS
AS AT MARCH 31, 1990

	In Thousands		
	1990		1989
	Amortized Cost	Market Value	Market Value
Obligations of, or guaranteed by, Canada	$ 54,848	$ 54,849	$ 21,130
Obligations of, or guaranteed by, other provinces	11,967	11,967	-
Obligations of, or guaranteed by, savings institutions	614,278	614,300	964,772
Commercial paper issued by corporations incorporated under the laws of Canada or a province	47,992	47,993	49,853
	$729,085	$729,109	$1,035,755

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990

1. The Portfolio

The Financial Administration Act, Section 36.1, subsection 1 authorizes the Minister of Finance and Corporate Relations to establish and operate pooled investment portfolios "...in which the money from trust funds, special funds or other funds, other public money and the money of government bodies may be combined in common for the purpose of investment by means of investment units of participation in a pooled investment portfolio." This Portfolio was established by the Minister on April 21, 1986.

The Portfolio consists of investments, authorized by Section 36, subsections 1 and 4, and Section 36.1, subsection 7, of the Financial Administration Act, which are generally held for terms of one month or less.

Participation in the Portfolio is expressed in units, each unit giving its holder a proportionate share in the net equity. Unitholders may purchase and sell units daily at market value. The value of a unit is determined by dividing the market value of the net assets of the Portfolio by the total number of units outstanding.

2. Significant accounting policies

a) Investments

Investments are carried at market value, as derived from external market quotations.

b) Investment transactions

Investment transactions are accounted for on the trade date basis. Realized gains and losses are calculated based on amortized cost. The amortized cost of investments is the average cost of acquisition adjusted by amortization of discounts and premiums. Discounts and premiums are amortized on a constant yield basis over the terms of the investments.

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST1
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990

3. Unitholders' equity

There is no limitation on the number of Portfolio units available for issue. The following is a summary of the changes in units outstanding during the year.

	1990	1989
Outstanding at the beginning of the year	823.812	259.581
Issued	7,884.512	6,854.768
Redeemed	(8,196.147)	(6,290.537)
Outstanding at the end of the year	512.177	823.812

4. Related party transactions

Investment transactions include purchases, at market value, of securities issued by the Province of British Columbia and its Crown corporations, some of which are unitholders in the Portfolio.

PROVINCE OF BRITISH COLUMBIA POOLED INVESTMENT PORTFOLIO, FUND ST2

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
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AUDITOR'S REPORT

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the statement of assets and the statement of investments of the Province of British Columbia Pooled Investment Portfolio, Fund ST2, as at March 31, 1990 and the statement of changes in assets for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund ST2 as at March 31, 1990, its investment portfolio as at March 31, 1990 and the changes in its assets for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
May 11, 1990

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
STATEMENT OF ASSETS
AS AT MARCH 31, 1990

	In Thousands	
	1990	1989
Investments at market value (amortized cost $5,034,388; 1989 - $5,232,413)	$5,013,305	$5,225,573
Accrued interest	54	83
Total assets	$5,013,359	$5,225,656
Represented by:		
Unitholders' equity (note 3) 3,583.521 units outstanding (1989 - 4,182.275 units)	$5,013,359	$5,225,656
Asset value per unit	$ 1,399	$ 1,249

The four accompanying notes are an integral part of these financial statements.

Approved on behalf of the Minister of Finance and Corporate Relations:

D.H. Horswill
Deputy Minister
Ministry of Finance and
Corporate Relations

Michael Costello

Michael Costello
Assistant Deputy Minister
Provincial Treasury
Ministry of Finance and
Corporate Relations

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
STATEMENT OF CHANGES IN ASSETS
FOR THE YEAR ENDED MARCH 31, 1990

	In Thousands	
	1990	1989
Assets at the beginning of the year	$5,225,656	$3,697,967
Add (deduct) changes during the year:		
Proceeds from units issued	2,083,944	2,255,790
Payments on units redeemed	(2,901,275)	(1,176,308)
Interest income	620,190	456,953
Loss on sale of investments	(913)	(118)
Change in unrealized depreciation in the market value of investments	(14,243)	(8,628)
	(212,297)	1,527,689
Assets at the end of the year	$5,013,359	$5,225,656

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
STATEMENT OF INVESTMENTS
AS AT MARCH 31, 1990

	In Thousands		
	1990		1989
	Amortized Cost	Market Value	Market Value
Obligations of, or guaranteed by, Canada	$4,190,108	$4,169,924	$3,977,191
Obligations of the Province of British Columbia	213,138	212,378	737,410
Obligations of, or guaranteed by, other provinces	120,871	120,727	132,052
Obligations of, or guaranteed by, savings institutions	503,314	503,318	373,958
Commercial paper issued by corporations incorporated under the laws of Canada or a province	6,957	6,958	4,962
	$5,034,388	$5,013,305	$5,225,573

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990

1. The Portfolio

The Financial Administration Act, Section 36.1, subsection 1 authorizes the Minister of Finance and Corporate Relations to establish and operate pooled investment portfolios "...in which the money from trust funds, special funds or other funds, other public money and the money of government bodies may be combined in common for the purpose of investment by means of investment units of participation in a pooled investment portfolio." This Portfolio was established by the Minister on September 19, 1986.

The Portfolio consists of investments, authorized by Section 36, subsections 1 and 4, and Section 36.1, subsection 7, of the Financial Administration Act, which are generally held for terms of one year or less.

Participation in the Portfolio is expressed in units, each unit giving its holder a proportionate share in the net equity. Unitholders may purchase and sell units daily at market value. The value of a unit is determined by dividing the market value of the net assets of the Portfolio by the total number of units outstanding.

2. Significant accounting policies

a) Investments

Investments are carried at market value, as derived from external market quotations.

b) Investment transactions

Investment transactions are accounted for on the trade date basis. Realized gains and losses are calculated based on amortized cost. The amortized cost of investments is the average cost of acquisition adjusted by amortization of discounts and premiums. Discounts and premiums are amortized on a constant yield basis over the terms of the investments.

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
FUND ST2
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1990

3. Unitholders' equity

There is no limitation on the number of Portfolio units available for issue. The following is a summary of the changes in units outstanding during the year.

	1990	1989
Outstanding at the beginning of the year	4,182.275	3,253.529
Issued	1,566.035	1,901.974
Redeemed	(2,164.789)	(973.228)
Outstanding at the end of the year	3,583.521	4,182.275

4. Related party transactions

Investment transactions include purchases, at market value, of securities issued by the Province of British Columbia and its Crown corporations, some of which are unitholders in the Portfolio.

PROVINCE OF BRITISH COLUMBIA POOLED INVESTMENT PORTFOLIO, CANADIAN EQUITY INDEX FUND

Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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Fax: (604) 387-1230

AUDITOR'S REPORT

To the Minister of Finance and Corporate Relations,
Province of British Columbia:

I have examined the statement of net assets of the Province of British Columbia Pooled Investment Portfolio, Canadian Equity Index Fund, as at March 31, 1990 and the statement of operations for the period December 12, 1989 to March 31, 1990. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1990, and the results of its operations for the period then ended in accordance with generally accepted accounting principles.

George L. Morfitt

George L. Morfitt, F.C.A.
Auditor General

Victoria, British Columbia
June 26, 1990

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
CANADIAN EQUITY INDEX FUND
STATEMENT OF NET ASSETS
AS AT MARCH 31, 1990

ASSETS	In Thousands
Investments at market value (average cost $155,455)	$148,491
Units in Province of British Columbia Pooled Investment Portfolio at market value (amortized cost $9,702)	9,705
Accrued investment income	571
Cash	91
Total Assets	158,858
Payable in respect of investments purchased	(14,581)
Net Assets	$144,277
Represented by:	
Unitholders' equity (note 3) 156.847 units outstanding	$144,277
Asset value per unit	$ 920

The four accompanying notes are an integral part of these financial statements.

Approved on behalf of the Minister of Finance and Corporate Relations:

D.H. Horswill
Deputy Minister
Ministry of Finance
and Corporate Relations

Michael Costello

Michael Costello
Assistant Deputy Minister
Provincial Treasury
Ministry of Finance and
Corporate Relations

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
CANADIAN EQUITY INDEX FUND
STATEMENT OF OPERATIONS
FOR THE PERIOD DECEMBER 12, 1989 TO MARCH 31, 1990

	In Thousands
Proceeds from units issued	$150,130
Investment income	1,288
Loss on sale of investments	(180)
Unrealized depreciation in the market value of investments	(6,961)
Net assets as at March 31, 1990	$144,277

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
CANADIAN EQUITY INDEX FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD ENDED MARCH 31, 1990

1. The Portfolio

The Financial Administration Act, Section 36.1, subsection 1 authorizes the Minister of Finance and Corporate Relations to establish and operate pooled investment portfolios "...in which the money from trust funds, special funds or other funds, other public money and the money of government bodies may be combined in common for the purpose of investment by means of investment units of participation in a pooled investment portfolio." This Portfolio was established by the Minister on December 12, 1989.

The Portfolio consists of investments, authorized by Section 36, subsections 1 and 4, and Section 36.1, subsection 7, of the Financial Administration Act.

Participation in the Portfolio is expressed in units, each unit giving its holder a proportionate share in the net equity. Unitholders may purchase and sell units weekly at market value. The value of a unit is determined by dividing the market value of the net assets of the Portfolio by the total number of units outstanding.

2. Significant accounting policies

a) Investments

i) Investments are valued at the closing sale price reported by a recognized public exchange on which the security is traded. Securities not traded on that date are valued at the mean price between the latest bid and asked price.

ii) Units in Province of British Columbia Pooled Investment Portfolios are carried at market value.

b) Investment transactions

Investment transactions are accounted for on the trade date basis. Realized gains and losses from investment transactions and unrealized appreciation or depreciation of investments are calculated on the average cost basis.

c) Investment income

Dividend income is recorded on the ex-dividend date. Interest income is recorded on the accrual basis.

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
CANADIAN EQUITY INDEX FUND
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD ENDED MARCH 31, 1990

3. Unitholders' equity

There is no limitation on the number of Portfolio units available for issue. The following is a summary of the units outstanding.

	1990
Issued and outstanding as at March 31, 1990	156.847

4. Administration costs

These costs are borne by the Minister of Finance and Corporate Relations, Provincial Treasury.

PROVINCE OF BRITISH COLUMBIA
POOLED INVESTMENT PORTFOLIO
CANADIAN EQUITY INDEX FUND
SCHEDULE OF INVESTMENTS
AS AT MARCH 31, 1990

INDUSTRY SECTOR	COST	MARKET VALUE	% OF TOTAL
	In Thousands		
Metals and Minerals	$ 12,041	$ 11,885	8.00
Golds	16,742	15,320	10.32
Oil and Gas	11,808	11,551	7.78
Paper and Forest Products	2,632	2,596	1.75
Consumer Products	11,891	11,384	7.67
Industrial Products	15,003	14,751	9.93
Real Estate and Construction	2,590	2,379	1.60
Transportation	6,409	6,083	4.10
Pipelines	3,041	3,041	2.05
Utilities	17,396	16,502	11.11
Communication and Media	7,309	6,640	4.47
Merchandising	8,885	8,587	5.78
Financial Services	29,044	27,464	18.50
Management Companies	10,664	10,308	6.94
	$155,455	$148,491	100.0
SHORT TERM INVESTMENTS			
Units in Province of British Columbia Pooled Investment Portfolio	$ 9,702	$ 9,705	100.0

SECTION H

SUMMARIES OF FINANCIAL STATEMENTS OF CORPORATIONS AND AGENCIES TO WHICH THE *FINANCIAL INFORMATION ACT* APPLIES

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Summary of Other Public Bodies ..... H 11

INTRODUCTION TO SECTION H

This section of the Public Accounts contains summaries of the financial statements of corporations required to report under the *Financial Information Act,* S.B.C. chapter 8, sec. 2.

Corporation means corporation, association, board, commission, society or public body as defined in this Act.

Information required to be prepared under the *Financial Information Act* for each fiscal year shall include:

(a) a statement of assets and liabilities,

(b) an operational statement,

(c) a schedule of the amount of debts,

(d) a schedule of guarantees and indemnity agreements,

(e) a schedule showing

 (i) in respect of each employee earning more than a prescribed amount, the total remuneration paid to the employee and total amount paid for his expenses, and

 (ii) a consolidated total of all remuneration paid to all other employees, and

(f) a schedule showing

 (i) the total amount paid to each supplier of goods or services during the fiscal year that exceeds a prescribed amount, and

 (ii) a consolidated total of all other payments made to suppliers of goods or services during that fiscal year.

These summary statements do not contain the detailed financial information listed above for each entity. They are only intended to give the reader an overview of the size and scope of the entities to which the *Financial Information Act* applies. Reporting entities, included in the summary statements of section F, are not included in section H.

Complete financial statements may be obtained from the corporation on payment of a prescribed fee.

SUMMARY OF AUDITED FINANCIAL STATEMENTS OF PUBLIC BODIES REPORTING UNDER THE *FINANCIAL INFORMATION ACT*

(Unaudited)

(Millions of Dollars)

FISCAL YEAR	PUBLIC BODY	BALANCE SHEET			OPERATING AND FUND STATEMENTS		
		Assets	Liabilities	Equity	Income	Expenditure	Net Earnings (Losses)
	COLLEGES, UNIVERSITIES AND INSTITUTES:						
89/90	British Columbia Institute of Technology	110	37	73	99	102	(3)
89/90	College of New Caledonia	36	13	23	25	24	1
89/90	Camosun College	50	22	28	42	41	1
89/90	Capilano College	45	20	25	31	30	1
89/90	Cariboo College	42	22	20	35	35	0
88/89	Douglas College	57	39	18	35	35	0
89/90	East Kootenay Community College	20	12	8	11	11	0
89/90	Emily Carr College of Art and Design	14	6	8	10	10	0
89/90	Fraser Valley College	33	18	15	21	21	0
89/90	Kwantlen College	47	25	22	28	27	1
89/90	Justice Institute	6	1	5	9	9	0
89/90	Malaspina College	37	11	26	39	39	0
89/90	North Island College	15	13	2	11	10	1
89/90	Northern Lights College	27	17	10	14	14	0
89/90	Northwest Community College	24	2	22	11	11	0
89/90	Okanagan College	53	28	25	38	36	2
89/90	Open Learning Agency	16	7	9	29	31	(2)
89/90	Pacific Marine Training Institute	12	6	6	4	4	0
89/90	Selkirk College	22	5	17	20	20	0
89/90	Simon Fraser University	295	89	206	182	176	6
88/89	University of Victoria	232	46	186	126	122	4
89/90	University of British Columbia	871	248	623	530	498	32
89/90	Vancouver Community College	134	76	58	98	96	2
	Sub totals	2,198	763	1,435	1,448	1,402	46
	OTHER:						
88/89	Discovery Foundation	22	11	11	6	6	0
89/90	British Columbia Advanced Systems Institute	1	1	0	3	3	0
88/89	Terry Fox Research Foundation	36	9	27	1	1	0
	Sub totals	59	21	38	10	10	0
	GRAND TOTALS	2,257	784	1,473	1,458	1,412	46

NOTE

The figures on this schedule are a summation of the most recent audited financial statements available of individual Universities, Colleges and Institutes. Totals are shown only to give the reader an idea of the scope of the organizations on a collective basis. Financial statements of individual entities may be requested. (See introduction).

SUMMARY OF AUDITED FINANCIAL STATEMENTS OF PUBLIC BODIES REPORTING UNDER THE *FINANCIAL INFORMATION ACT* FOR THE YEAR ENDED JUNE 30, 1989

(Unaudited)

	BALANCE SHEET Operating and Capital Funds			OPERATING STATEMENT Operating Funds		
SCHOOL DISTRICTS	Assets	Liabilities	Equity	Revenue	Expenditure	Net Earnings (Losses)
1 Fernie	47,506,127	27,647,639	19,858,488	19,242,514	18,796,285	446,229
2 Cranbrook	27,493,670	12,623,495	14,870,175	17,426,455	17,408,501	17,954
3 Kimberley	15,073,956	6,920,766	8,153,190	9,445,313	9,329,454	115,859
4 Windermere	12,237,793	6,434,759	5,803,034	6,835,543	6,911,998	(76,455)
7 Nelson	34,139,857	16,467,343	17,672,514	19,555,727	18,437,425	1,118,302
9 Castlegar	24,282,394	11,693,377	12,589,017	10,870,227	10,665,220	205,007
10 Arrow Lakes	9,933,415	6,275,257	3,658,158	5,454,640	5,370,941	83,699
11 Trail	34,311,179	8,119,716	26,191,463	16,332,089	15,742,670	589,419
12 Grand Forks	10,693,266	5,372,683	5,320,583	6,127,823	6,174,191	(46,368)
13 Kettle Valley	7,751,422	4,484,243	3,267,179	3,664,533	3,787,505	(122,972)
14 South Okanagan	17,928,250	8,763,337	9,164,913	10,192,274	10,036,262	156,012
15 Penticton	25,960,683	11,251,898	14,708,785	19,291,499	19,245,182	46,317
16 Keremeos	5,323,847	2,561,761	2,762,086	3,857,473	3,139,080	718,393
17 Princeton	10,832,960	6,482,642	4,350,318	4,767,520	4,746,206	21,314
18 Golden	9,073,439	3,820,814	5,252,625	6,282,859	6,348,167	(65,308)
19 Revelstoke	18,375,506	10,316,276	8,059,230	7,809,191	8,061,124	(251,933)
21 Armstrong-Spallumcheen	11,911,246	7,176,827	4,734,419	7,288,583	7,141,858	146,725
22 Vernon	49,084,599	22,934,931	26,149,668	35,133,460	35,132,521	939
23 Central Okanagan	114,456,258	60,418,275	54,037,983	62,509,359	59,431,510	3,077,849
24 Kamloops	105,266,656	48,934,073	56,332,583	66,106,018	66,880,497	(774,479)
26 North Thompson	15,401,572	7,274,608	8,126,964	6,087,208	5,996,092	91,116
27 Cariboo-Chilcotin	65,103,009	32,889,829	32,213,180	40,314,685	39,983,685	331,000
28 Quesnel	41,734,011	21,552,070	20,181,941	25,488,193	25,264,377	223,816
29 Lillooet	14,529,977	9,879,081	4,650,896	7,127,421	6,887,497	239,924
30 South Cariboo	14,145,041	5,330,778	8,814,263	8,250,646	8,445,301	(194,655)
31 Merritt	13,103,732	5,710,367	7,393,365	9,108,172	8,657,575	450,597
32 Hope	12,927,390	5,755,471	7,171,919	7,409,523	7,502,030	(92,507)
33 Chilliwack	36,141,463	14,776,823	21,364,640	31,597,409	31,915,440	(318,031)
34 Abbotsford	99,172,724	62,609,185	36,563,539	51,398,215	51,552,504	(154,289)
35 Langley	117,557,991	73,038,805	44,519,186	67,662,792	67,760,653	(97,861)
36 Surrey	215,823,752	123,734,478	92,089,274	150,129,659	147,315,780	2,813,879
37 Delta	103,273,344	44,097,212	59,176,132	69,847,741	69,113,847	733,894
38 Richmond	100,828,615	47,895,422	52,933,193	72,090,640	72,276,363	(185,723)
39 Vancouver	248,448,385	76,857,639	171,590,746	222,829,770	227,435,123	(4,605,353)
40 New Westminster	27,402,387	15,099,554	12,302,833	18,543,836	19,087,272	(543,436)
41 Burnaby	77,056,177	20,511,854	56,544,323	74,383,753	74,567,245	(183,492)
42 Maple Ridge-Pitt Meadows	68,106,632	42,533,762	25,572,870	43,760,121	44,372,650	(612,529)
43 Coquitlam	134,293,381	53,766,934	80,526,447	89,017,243	89,188,001	(170,758)
44 North Vancouver	84,813,764	25,743,695	59,070,069	66,070,320	65,347,537	722,783
45 West Vancouver	29,484,766	7,215,133	22,269,633	23,486,403	23,797,238	(310,835)
46 Sunshine Coast	29,655,146	16,118,916	13,536,230	15,357,384	15,666,858	(309,474)
47 Powell River	21,805,488	8,296,329	13,509,159	15,300,995	15,162,998	137,997
48 Howe Sound	31,902,355	13,357,979	18,544,376	16,644,107	16,159,471	484,636
49 Central Coast	7,405,456	2,893,226	4,512,230	3,168,266	3,097,838	70,428
50 Queen Charlotte	10,554,987	4,349,827	6,205,160	6,407,627	6,372,472	35,155
52 Prince Rupert	29,564,539	14,465,222	15,099,317	18,257,100	17,632,095	625,005
54 Bulkley Valley	24,984,050	14,391,595	10,592,455	13,263,803	13,322,522	(58,719)
55 Burns Lake	19,108,135	10,098,735	9,009,400	9,500,843	9,191,615	309,228
56 Nechako	32,980,088	16,135,102	16,844,986	17,157,848	16,524,505	633,343
57 Prince George	138,890,290	65,416,513	73,473,777	82,995,976	83,002,342	(6,366)
59 Peace River South	47,888,706	26,885,786	21,002,920	28,910,831	28,457,970	452,861
60 Peace River North	51,728,959	30,163,684	21,565,275	26,828,647	26,516,211	312,436
61 Greater Victoria	127,104,367	47,629,485	79,474,882	96,242,079	96,555,618	(313,539)
62 Sooke	46,449,489	23,755,047	22,694,442	32,810,736	32,772,000	38,736
63 Saanich	36,606,736	15,539,504	21,067,232	27,778,261	27,428,173	350,088
64 Gulf Islands	14,895,982	9,083,400	5,812,582	8,493,206	9,000,083	(506,877)
65 Cowichan	42,175,110	17,071,578	25,103,532	31,234,284	31,128,926	105,358
66 Lake Cowichan	10,048,936	4,674,042	5,374,894	5,710,925	5,695,085	15,840
68 Nanaimo	94,720,596	42,746,639	51,973,957	53,076,576	53,062,729	13,847
69 Qualicum	35,716,563	23,575,198	12,141,365	18,820,349	19,131,714	(311,365)
70 Alberni	33,240,489	8,488,543	24,751,946	26,693,393	26,668,620	24,773

SUMMARY OF AUDITED FINANCIAL STATEMENTS OF PUBLIC BODIES REPORTING UNDER THE *FINANCIAL INFORMATION ACT* FOR THE YEAR ENDED JUNE 30, 1989 — *Continued*

(Unaudited)

	BALANCE SHEET Operating and Capital Funds			OPERATING STATEMENT Operating Funds		
SCHOOL DISTRICTS — *Continued*	Assets	Liabilities	Equity	Revenue	Expenditure	Net Earnings (Losses)
71 Courtenay	38,785,923	18,151,318	20,634,605	30,972,696	31,053,022	(80,326)
72 Campbell River	53,159,350	26,179,871	26,979,479	30,128,738	29,851,328	277,410
75 Mission	31,577,411	19,159,255	12,418,156	23,109,577	22,964,239	145,338
76 Agassiz-Harrison	5,367,688	2,567,411	2,800,277	3,836,376	3,831,759	4,617
77 Summerland	9,446,814	4,393,642	5,053,172	6,252,113	6,314,655	(62,542)
80 Kitimat	21,325,705	6,655,476	14,670,229	11,893,397	11,296,092	597,305
81 Fort Nelson	13,502,469	6,548,066	6,954,403	6,149,535	5,666,149	483,386
84 Vancouver Island West	10,499,263	3,509,318	6,989,945	5,632,603	5,477,686	154,917
85 Vancouver Island North	36,576,297	18,564,528	18,011,769	16,777,238	16,257,038	520,200
86 Creston-Kaslo	22,690,181	14,240,871	8,449,310	12,435,493	12,375,875	59,618
87 Stikine	16,461,969	10,863,028	5,598,941	5,751,724	5,589,035	162,689
88 Terrace	47,871,780	21,540,847	26,330,933	24,549,481	24,443,298	106,183
89 Shuswap	52,292,606	24,694,928	27,597,678	24,302,300	24,379,883	(77,583)
92 Nisga'a	11,520,625	3,054,629	8,465,996	4,220,755	4,322,670	(101,915)
GRAND TOTALS	3,369,489,184	1,580,232,350	1,789,256,834	2,183,462,112	2,175,625,381	7,836,731

NOTE

The figures on this schedule are a summation taken from the audited financial statements of individual School Districts. Totals are shown only to give the reader an idea of the scope of the organizations on a collective basis. The financial statements of individual school districts may be requested. (See introduction).

SUMMARY OF AUDITED FINANCIAL STATEMENTS OF PUBLIC BODIES REPORTING UNDER THE *FINANCIAL INFORMATION ACT* FOR THE YEAR ENDED MARCH 31, 1989

(Unaudited)

	BALANCE SHEET Operating and Capital Funds			OPERATING STATEMENTS Operating Funds		
Hospital Societies:	Assets	Liabilities	Equity	Income	Expenses	Net Earnings (Losses)
100 Mile District General	3,196,768	272,615	2,924,153	3,325,217	3,451,013	(125,796)
Armstrong/Spallumcheen	1,283,914	158,240	1,125,674	1,317,946	1,364,069	(46,123)
Arrow Lakes	1,500,722	132,740	1,367,982	1,936,261	1,948,608	(12,347)
Arthritis Society	266,888	257,300	9,588	2,841,610	3,143,561	(301,951)
Ashcroft and District General	2,009,424	155,797	1,853,627	2,198,779	2,181,276	17,503
Barriere Diagnostic & Treatment Centre	668,956	625,456	43,500	274,254	274,353	(99)
Bella Coola General	1,792,744	60,251	1,732,493	1,106,095	1,110,634	(4,539)
Boundary	4,349,806	256,373	4,093,433	4,160,416	4,103,771	56,645
British Columbia Cancer Agency	49,319,475	6,829,135	42,490,340	59,491,122	59,578,091	(86,969)
Bulkley Valley District	3,965,503	674,175	3,291,328	5,434,044	5,479,798	(45,754)
Burnaby Hospital	37,583,425	3,672,576	33,910,849	49,913,826	50,428,999	(515,173)
Burns Lake and District	1,362,021	318,605	1,043,416	2,756,794	2,758,368	(1,574)
Campbell River and District General	8,601,752	1,340,706	7,261,046	12,845,637	12,794,819	50,818
Cariboo Memorial	10,293,409	807,724	9,485,685	9,279,480	9,488,219	(208,739)
Cassiar	279,476	35,646	243,830	662,820	683,989	(21,169)
Castlegar and District	4,726,396	819,503	3,906,893	4,421,939	4,443,782	(21,843)
Chase Diagnostic & Treatment Centre	937,524	33,898	903,626	249,091	246,441	2,650
Chemainus General	1,484,363	285,257	1,199,106	1,823,120	1,784,200	38,920
Chetwynd General	1,383,835	96,579	1,287,256	1,709,318	1,629,606	79,712
Childrens' (British Columbia)	23,001,727	7,854,862	15,146,865	75,707,860	75,176,288	531,572
Chilliwack General	38,951,766	2,044,599	36,907,167	22,332,854	22,865,380	(532,526)
Cowichan District	9,927,429	1,245,681	8,681,748	17,311,044	17,214,623	96,421
Cranbrook and District	23,286,461	968,453	22,318,008	13,242,381	13,042,852	199,529
Creston Valley	3,564,210	401,469	3,162,741	4,101,005	4,076,828	24,177
Cumberland Health Care Facility	1,952,174	473,963	1,478,211	1,459,776	1,457,640	2,136
Dawson Creek and District	6,934,470	720,277	6,214,193	8,285,359	8,198,886	86,473
Delta Hospital	8,567,563	1,259,350	7,308,213	11,090,615	11,227,084	(136,469)
Dr. Helmcken Memorial	938,083	179,264	758,819	1,139,474	1,182,215	(42,741)
Elkford Diagnostic & Treatment Centre	1,006,783	226,006	780,777	444,704	445,885	(1,181)
Enderby and District Memorial	1,920,573	507,580	1,412,993	2,619,929	2,706,060	(86,131)
Fernie District	3,419,488	951,084	2,468,404	3,667,046	3,704,211	(37,165)
Fort Nelson General	2,163,905	131,313	2,032,592	2,420,318	2,481,621	(61,303)
Fort St. John General	7,019,855	443,856	6,575,999	7,929,561	7,865,339	64,222
Fraser Burrard Hospital Society	102,478,000	11,967,000	90,511,000	98,559,000	98,968,000	(409,000)
Fraser Canyon	3,241,489	590,988	2,650,501	2,609,277	2,660,243	(50,966)
Fraser Lake Diagnostic & Treatment Centre	673,096	13,529	659,567	396,094	393,409	2,685
Gething Health Care Clinic	488,919	11,538	477,381	290,316	296,559	(6,243)
Gold River Health Clinic	955,915	99,625	856,290	335,037	356,096	(21,059)
Golden and District	2,339,758	881,785	1,457,973	2,490,737	2,675,577	(184,840)
Grace (Salvation Army)	8,302,281	3,797,323	4,504,958	28,659,839	28,758,582	(98,743)
Greater Victoria Hospital Society	85,826,000	22,984,000	62,842,000	192,892,000	191,580,000	1,312,000
G.F. Strong Rehab Centre	6,987,104	1,021,162	5,965,942	14,895,803	15,001,751	(105,948)
G.R. Baker Memorial	18,734,787	825,438	17,909,349	8,991,620	9,205,235	(213,615)
Holy Family	5,896,319	563,740	5,332,579	10,934,337	10,943,470	(9,133)
Houston Health & Human Resources Centre	1,842,173	102,458	1,739,715	571,194	559,078	12,116
Juan de Fuca	16,746,510	2,784,075	13,962,435	19,016,893	19,291,954	(275,061)
Kelowna General	42,512,692	4,534,801	37,977,891	53,911,289	54,621,193	(709,904)
Keremeos Diagnostic & Treatment Centre	477,434	55,437	421,997	301,675	290,924	10,751
Kimberley and District	3,328,999	440,065	2,888,934	3,709,314	3,681,568	27,746
Kitimat General	5,032,953	556,965	4,475,988	6,576,974	6,513,845	63,129
Kootenay Lake District	6,730,617	918,849	5,811,768	9,622,068	9,392,351	229,717
Lady Minto Gulf Islands	3,781,962	379,714	3,402,248	3,033,903	3,025,544	8,359
Ladysmith and District General	1,141,306	385,666	755,640	2,896,818	2,866,337	30,481
Langley Memorial	28,493,635	2,303,450	26,190,185	25,434,378	26,033,075	(598,697)
Lillooet District	3,926,586	423,527	3,503,059	2,083,259	2,082,206	1,053
Lions Gate	49,560,000	3,977,000	45,583,000	68,653,000	69,460,000	(807,000)
Logan Lake Diagnostic & Treatment Centre	675,403	32,015	643,388	298,358	290,504	7,854
Louis Brier	2,691,850	1,811,639	880,211	2,279,697	2,309,729	(30,032)
Mackenzie and District	736,690	154,313	582,377	1,421,659	1,682,478	(260,819)
Maple Ridge	19,361,172	2,047,676	17,313,496	18,763,944	18,977,605	(213,661)
Mater Misericordiae	1,431,515	208,475	1,223,040	2,100,201	1,940,442	159,759
Matsqui-Sumas-Abbotsford General	21,221,000	3,591,941	17,629,059	29,511,406	30,345,184	(833,778)
McBride and District	1,272,536	550,627	721,909	1,320,422	1,362,856	(42,434)
Menno	966,733	149,692	817,041	2,516,265	2,608,780	(92,515)
Mill's Memorial	7,608,148	738,141	6,870,007	8,756,428	8,763,130	(6,702)
Mission Memorial	7,680,593	1,626,158	6,054,435	11,067,369	11,678,201	(610,832)
Mount Saint Joseph	11,629,627	2,928,406	8,701,221	18,537,057	18,544,858	(7,801)
Mount St. Francis	1,904,090	263,569	1,640,521	3,235,168	3,271,970	(36,802)
Mount St. Mary	2,331,643	208,287	2,123,356	4,645,655	4,657,618	(11,963)

SUMMARY OF AUDITED FINANCIAL STATEMENTS OF PUBLIC BODIES REPORTING UNDER THE *FINANCIAL INFORMATION ACT* FOR THE YEAR ENDED MARCH 31, 1989 — *Continued*

(Unaudited)

	BALANCE SHEET Operating and Capital Funds			OPERATING STATEMENT Operating Funds		
Hospital Societies — *Continued:*	Assets	Liabilities	Equity	Income	Expenses	Net Earnings (Losses)
Nanaimo Regional General	29,870,288	3,508,049	26,362,239	38,604,077	38,898,731	(294,654)
Nicola Valley General	1,995,865	192,185	1,803,680	3,210,729	3,220,565	(9,836)
Nisga'a Valley Health Centre	2,133,967	117,685	2,016,282	338,091	399,714	(61,623)
North Peace Extended Care Society	3,870,522	335,333	3,535,189	1,024,248	1,045,403	(21,155)
Overlander	9,506,944	876,643	8,630,301	6,636,447	6,693,005	(56,558)
Pacific Health Care Society	11,047,000	1,362,000	9,685,000	13,173,000	13,722,000	(549,000)
Peace Arch District	22,990,742	2,390,740	20,600,002	25,809,471	26,053,350	(243,879)
Pearson	3,358,033	743,005	2,615,028	13,914,153	14,192,554	(278,401)
Pemberton Diagnostic & Treatment Centre	538,693	14,734	523,959	337,703	355,211	(17,508)
Penticton Regional	23,421,807	3,632,369	19,789,438	26,271,504	26,414,437	(142,933)
Port Alice	344,722	56,725	287,997	590,229	586,760	3,469
Port Hardy	4,335,621	237,086	4,098,535	1,966,643	2,006,141	(39,498)
Port McNeill and District	1,602,053	546,981	1,055,072	1,147,166	1,169,913	(22,747)
Pouce Coupe Community	740,056	124,509	615,547	2,169,328	2,181,673	(12,345)
Powell River General	6,150,401	2,138,766	4,011,635	9,078,071	9,131,092	(53,021)
Prince George Regional	38,505,846	4,085,189	34,420,657	44,464,829	43,700,372	764,457
Prince Rupert Regional	6,174,194	1,029,328	5,144,866	10,059,149	9,993,706	65,443
Princeton General	1,845,352	138,319	1,707,033	2,189,982	2,201,354	(11,372)
Queen Alexandra	10,654,579	1,482,742	9,171,837	9,860,314	9,944,640	(84,326)
Queen Charlotte Islands General	1,895,195	143,341	1,751,854	1,700,967	1,708,434	(7,467)
Queen Victoria	4,519,987	976,240	3,543,747	3,237,897	3,266,861	(28,964)
Richmond General	22,109,409	2,071,346	20,038,063	27,953,850	28,502,706	(548,856)
Royal Inland	44,581,697	5,378,878	39,202,819	52,228,186	53,573,659	(1,345,473)
R. W. Large Memorial	1,106,369	207,249	899,120	972,980	1,071,069	(98,089)
Saanich Peninsula	8,300,914	810,272	7,490,642	13,289,794	13,389,480	(99,686)
Saint Mary's (New Westminster)	6,884,191	1,556,388	5,327,803	17,447,132	17,315,002	132,130
Shuswap Lake General	4,785,875	589,045	4,196,830	7,994,044	7,994,659	(615)
Slocan Community	2,997,981	114,009	2,883,972	871,165	844,758	26,407
South Okanagan General	3,294,582	561,649	2,732,933	5,625,902	5,705,214	(79,312)
Sparwood General	3,769,558	258,658	3,510,900	2,309,678	2,386,407	(76,729)
Squamish General	10,843,786	398,818	10,444,968	3,306,808	3,235,427	71,381
Stewart General	412,824	92,685	320,139	479,396	460,910	18,486
Stuart Lake	1,421,962	242,234	1,179,728	1,566,637	1,615,436	(48,799)
St. Bartholomew's	570,542	227,007	343,535	1,047,346	1,051,370	(4,024)
St. George's	949,936	161,567	788,369	1,733,908	1,668,770	65,138
St. John	2,472,352	262,682	2,209,670	2,627,481	2,709,676	(82,195)
St. Joseph's General	10,756,755	1,265,941	9,490,814	16,661,762	16,751,850	(90,088)
St. Mary's (Sechelt)	10,970,069	612,314	10,357,755	6,510,215	6,495,114	15,101
St. Michael's	3,327,828	1,924,317	1,403,511	1,629,393	1,487,424	141,969
St. Paul's	62,183,308	8,471,769	53,711,539	99,802,664	99,634,205	168,459
St. Vincent's	9,313,446	761,227	8,552,219	17,542,008	17,299,166	242,842
St. Vincent's Arbutus	1,123,731	216,580	907,151	2,573,091	2,610,836	(37,745)
Summerland General	4,249,443	472,213	3,777,230	3,971,120	3,984,631	(13,511)
Sunny Hill	5,859,089	471,455	5,387,634	6,557,805	6,476,739	81,066
Surrey Memorial	39,469,254	7,432,067	32,037,187	52,635,429	53,645,408	(1,009,979)
Tahsis	733,200	46,270	686,930	610,098	591,037	19,061
Tofino General	731,045	457,961	273,084	1,329,312	1,355,501	(26,189)
Trail Regional	9,518,765	2,214,050	7,304,715	19,509,897	19,804,258	(294,361)
Trillium Extended Care	2,372,915	73,662	2,299,253	2,060,274	2,055,085	5,189
Tumbler Ridge Health Care Centre	2,340,648	62,517	2,278,131	646,808	655,459	(8,651)
University Hospital	31,568,327	14,481,695	17,086,632	133,560,046	133,389,666	170,380
Valemount Diagnostic & Treatment Centre	535,716	58,455	477,261	285,730	256,660	29,070
Vancouver General	247,280,000	21,389,000	225,891,000	212,081,000	211,803,000	278,000
Vernon Jubilee	40,039,522	3,049,327	36,990,195	28,789,812	29,176,037	(386,225)
Victorian	748,859	32,325	716,534	643,000	668,175	(25,175)
West Coast General	7,544,577	1,836,084	5,708,493	11,342,412	11,436,829	(94,417)
Whistler Diagnostic & Treatment Centre	784,413	116,827	667,586	719,160	647,456	71,704
Windermere District	1,760,900	283,168	1,477,732	2,391,855	2,391,938	(83)
Wrinch Memorial	2,463,433	55,152	2,308,281	2,373,786	2,351,188	22,598
	1,542,349,511	211,118,239	1,331,231,272	1,978,283,131	1,987,006,982	(8,723,851)

NOTES

1. Almost all long-term debt associated with construction projects is the responsibility of the hospital districts. As a result, these hospital societies' financial statements do not reflect this long term debt and the associated interest expenses.
2. Net earnings (losses) are for the operating funds only and do not include other funds.
3. The figures on this schedule are a summation of the audited financial statements of British Columbia Hospital Societies. Totals shown are only to give the reader an idea of the scope of the organizations on a collective basis. Financial statements of individual hospital societies may be requested. (*See* introduction).

SUMMARY OF AUDITED FINANCIAL STATEMENTS OF PUBLIC BODIES REPORTING UNDER THE *FINANCIAL INFORMATION ACT* FOR THE YEAR ENDED DECEMBER 31, 1988

(Unaudited)

	BALANCE SHEET			OPERATING AND FUND STATEMENTS		
MUNICIPALITIES	Assets	Liabilities	Equity	Revenue	Expenditure	Surplus
Cities:						
Armstrong	10,002,865	2,969,247	7,033,618	1,843,772	1,752,972	90,800
Castlegar	29,030,431	9,007,953	20,022,478	6,193,579	6,126,397	67,182
Colwood	7,462,968	1,236,152	6,226,816	4,191,045	3,737,494	453,551
Courtenay	19,755,974	3,850,676	15,905,298	9,522,023	9,351,455	170,568
Cranbrook	77,544,416	30,807,868	46,736,548	17,430,787	16,272,050	1,158,737
Dawson Creek	68,764,160	27,222,127	41,542,033	14,366,547	13,760,989	605,558
Duncan	18,460,947	4,000,657	14,460,290	4,104,305	3,984,342	119,963
Enderby	6,401,528	2,526,433	3,875,095	1,245,405	1,242,418	2,987
Fernie	29,873,457	11,907,049	17,966,408	7,645,917	7,638,090	7,827
Fort St. John	53,526,782	22,676,379	30,850,403	13,873,448	13,321,528	551,920
Grand Forks	19,447,254	4,527,735	14,919,519	4,250,048	4,189,578	60,470
Greenwood	3,358,211	1,329,132	2,029,079	646,760	615,359	31,401
Kamloops	266,862,161	101,296,981	165,565,180	51,196,890	51,338,602	(141,712)
Kelowna	198,544,610	64,796,803	133,747,807	58,296,900	57,298,877	998,023
Kimberley	34,201,016	10,292,272	23,908,744	8,024,655	7,928,917	95,738
Langley	45,700,174	7,862,942	37,837,232	9,284,870	9,121,689	163,181
Merritt	17,906,474	4,753,126	13,153,348	4,226,716	4,072,772	153,944
Nanaimo	164,216,052	50,937,410	113,278,642	51,231,558	49,550,534	1,681,024
Nelson	42,899,084	6,320,058	36,579,026	13,885,509	13,789,447	96,062
New Westminster	107,310,055	17,014,081	90,295,974	48,012,398	47,524,958	487,440
North Vancouver	144,233,768	23,989,143	120,244,625	29,115,272	28,893,917	221,355
Parksville	19,978,977	7,376,463	12,602,514	5,328,800	5,311,363	17,437
Penticton	109,789,183	24,930,710	84,858,473	28,537,650	28,216,939	320,711
Port Alberni	60,206,038	10,404,327	49,801,711	17,898,298	17,475,355	422,943
Port Coquitlam	58,184,243	5,555,681	52,628,562	19,986,000	19,978,719	7,281
Port Moody	39,696,060	7,005,735	32,690,325	12,762,232	12,241,043	521,189
Prince George	306,034,078	71,590,641	234,443,437	52,514,124	51,756,592	757,532
Prince Rupert	118,813,848	33,096,993	85,716,855	31,076,327	30,463,477	612,850
Quesnel	27,723,792	7,938,805	19,784,987	7,779,789	7,687,916	91,873
Revelstoke	33,475,884	5,138,763	28,337,121	6,177,075	6,086,008	91,067
Rossland	6,155,425	2,327,413	3,828,012	2,710,289	2,710,237	52
Terrace	29,463,130	9,725,782	19,737,348	10,234,885	9,516,155	718,730
Trail	34,484,627	10,183,316	24,301,311	12,228,037	12,306,212	(78,175)
Vancouver	2,659,413,670	533,703,452	2,125,710,218	482,566,601	481,574,089	992,512
Vernon	83,919,222	27,031,718	56,887,504	17,164,257	17,206,773	(42,516)
Victoria	205,675,307	35,644,937	170,030,370	66,156,952	64,425,999	1,730,953
White Rock	23,357,534	4,083,233	19,274,301	9,135,495	8,927,661	207,834
Williams Lake	33,005,014	9,925,978	23,079,036	8,868,489	8,344,525	523,964
	5,214,878,419	1,214,988,171	3,999,890,248	1,149,713,704	1,135,741,448	13,972,256
Districts:						
Abbotsford	58,196,855	23,025,016	35,171,839	13,180,001	12,757,280	422,721
Burnaby	751,376,284	68,510,075	682,866,209	118,529,454	116,452,486	2,076,968
Campbell River	81,494,157	29,418,438	52,075,719	17,691,554	15,983,627	1,707,927
Central Saanich	26,363,990	4,363,750	22,000,240	7,839,254	7,459,277	379,977
Chetwynd	19,388,915	5,117,520	14,271,395	2,936,716	2,796,583	140,133
Chilliwack	121,028,655	23,732,856	97,295,799	28,715,584	28,565,449	150,135
Coldstream	12,934,174	5,059,362	7,874,812	3,587,961	3,392,928	195,033
Coquitlam	173,180,871	42,347,879	130,832,992	44,256,087	43,545,544	710,543
Delta	235,226,025	71,621,705	163,604,320	54,334,377	53,133,791	1,200,586
Elkford	42,327,362	19,215,002	23,112,360	6,166,745	5,794,270	372,475
Esquimalt	27,269,012	6,943,848	20,325,164	10,506,040	9,836,014	670,026
Houston	12,232,636	2,829,242	9,403,394	3,033,057	2,775,904	257,153
Hudson's Hope	5,915,286	1,215,171	4,700,115	1,389,532	1,410,609	(21,077)
Invermere	15,851,969	10,051,484	5,800,485	2,558,988	2,446,908	112,080
Kent	9,344,108	1,563,920	7,780,188	2,342,369	2,373,505	(31,136)
Kitimat	52,468,359	14,004,791	38,463,568	12,960,582	12,965,101	(4,519)
Langley	160,417,101	28,808,240	131,608,861	30,397,262	30,230,977	166,285
Logan Lake	6,012,980	2,914,948	3,098,032	1,604,742	1,446,595	158,147
Mackenzie	25,184,210	5,144,650	20,039,560	5,240,218	4,921,525	318,693
Maple Ridge	162,988,854	46,687,880	116,300,974	28,562,469	28,377,926	184,543
Matsqui	106,744,011	35,272,705	71,471,306	32,979,568	31,473,452	1,506,116
Metchosin	3,422,938	490,257	2,932,681	1,279,604	1,262,707	16,897
Mission	64,572,882	21,252,437	43,320,445	17,121,122	17,033,894	87,228
New Hazelton	3,602,214	640,518	2,961,696	694,164	704,639	(10,475)
North Cowichan	62,708,831	9,623,166	53,085,665	12,411,486	12,207,384	204,102
North Saanich	17,128,198	2,316,256	14,811,942	4,766,640	4,600,988	165,652
North Vancouver	238,560,714	26,675,242	211,885,472	43,206,653	42,073,623	1,133,030
Oak Bay	44,998,221	5,846,821	39,151,400	15,320,571	15,226,056	94,515
Peachland	8,681,641	2,122,815	6,558,826	1,894,271	1,802,024	92,247
Pitt Meadows	31,417,422	3,760,618	27,656,804	3,875,313	3,802,892	72,421
Port Hardy	28,439,916	5,673,969	22,765,947	4,627,958	4,235,942	392,016

SUMMARY OF AUDITED FINANCIAL STATEMENTS OF PUBLIC BODIES REPORTING UNDER THE *FINANCIAL INFORMATION ACT* FOR THE YEAR ENDED DECEMBER 31, 1988 — *Continued*

(Unaudited)

	BALANCE SHEET			OPERATING AND FUND STATEMENTS		
	Assets	Liabilities	Equity	Revenue	Expenditure	Surplus
Districts — *continued:*						
Powell River	49,803,269	14,010,557	35,792,712	14,140,021	13,983,194	156,827
Richmond	492,186,406	91,795,358	400,391,048	85,037,428	81,139,499	3,897,929
Saanich	159,706,894	40,310,717	119,396,177	51,926,812	50,651,953	1,274,859
Salmon Arm	58,276,492	13,328,613	44,947,879	8,213,184	8,213,113	71
Sechelt	5,775,327	2,231,429	3,543,898	2,435,075	2,239,380	195,695
Sechelt Indian	101,694	74,033	27,661	192,685	191,603	1,082
Spallumcheen	6,095,736	276,403	5,819,333	1,633,269	1,585,279	47,990
Sparwood	45,292,408	7,612,204	37,680,204	6,940,311	6,841,508	98,803
Squamish	36,130,010	11,528,285	24,601,725	8,536,371	8,050,888	485,483
Stewart	6,157,459	1,515,951	4,641,508	1,726,129	1,708,124	18,005
Summerland	28,360,972	5,292,562	23,068,410	6,369,440	6,150,883	218,557
Surrey	592,451,137	133,470,348	458,980,789	141,536,102	141,138,831	397,271
Taylor	6,638,392	1,234,257	5,404,135	2,531,095	2,415,017	116,078
Tofino	10,763,756	362,445	10,401,311	839,855	777,172	62,683
Tumbler Ridge	55,650,445	37,515,483	18,134,962	11,561,546	10,620,903	940,643
Vanderhoof	10,279,180	2,393,933	7,885,247	2,486,579	2,398,136	88,443
West Vancouver	104,075,703	36,692,156	67,383,547	46,528,103	46,038,797	489,306
Whistler	53,662,982	21,248,156	32,414,826	10,090,588	9,150,578	940,010
	4,330,887,053	947,143,471	3,383,743,582	936,734,935	914,384,758	22,350,177
Towns:						
Comox	11,422,613	1,220,455	10,202,158	6,076,791	5,541,531	535,260
Creston	16,720,996	4,723,990	11,997,006	3,346,298	3,075,469	270,829
Fort Nelson	22,037,826	8,403,669	13,634,157	4,236,470	4,173,752	62,718
Gibsons	10,575,979	2,566,004	8,009,975	2,616,944	2,485,220	131,724
Golden	11,596,486	4,248,292	7,348,194	2,981,774	2,985,476	(3,702)
Hope	7,469,381	572,737	6,896,644	2,463,686	2,340,487	123,199
Ladysmith	18,118,547	7,839,487	10,279,060	3,743,854	3,514,015	229,839
Osoyoos	12,184,885	3,815,389	8,369,496	2,672,314	2,644,186	28,128
Port McNeill	7,755,716	897,560	6,858,156	1,333,255	1,330,099	3,156
Princeton	7,934,916	1,648,506	6,286,410	1,727,603	1,726,149	1,454
Qualicum Beach	17,206,952	4,775,007	12,431,945	3,875,915	3,702,239	173,676
Sidney	25,291,792	6,426,591	18,865,201	7,058,635	7,052,380	6,255
Smithers	26,574,366	8,028,410	18,545,956	4,257,925	4,214,441	43,484
	194,890,455	55,166,097	139,724,358	46,391,464	44,785,444	1,606,020
Villages:						
100 Mile House	8,207,211	2,959,037	5,248,174	1,521,264	1,450,890	70,374
Alert Bay	3,138,839	216,103	2,922,736	573,168	491,373	81,795
Anmore	307,486	27,652	279,834	297,392	167,379	130,013
Ashcroft	8,654,878	2,815,501	5,839,377	1,884,770	1,780,290	104,480
Belcarra	812,876	71,744	741,132	202,580	202,580	0
Burns Lake	10,077,155	2,398,047	7,679,108	1,837,771	1,750,448	87,323
Cache Creek	4,055,973	1,903,463	2,152,510	1,229,788	1,049,701	180,087
Chase	8,640,818	4,221,396	4,419,422	1,604,526	1,547,281	57,245
Clinton	2,250,686	459,339	1,791,347	593,019	511,223	81,796
Cumberland	4,795,874	645,904	4,149,970	1,228,914	1,194,071	34,843
Fort St. James	9,557,050	3,526,699	6,030,351	1,797,438	1,778,047	19,391
Fraser Lake	5,258,080	1,680,641	3,577,439	1,214,352	1,209,027	5,325
Fruitvale	3,524,012	808,245	2,715,767	1,000,634	956,339	44,295
Gold River	8,807,075	1,011,998	7,795,077	2,127,376	2,126,552	824
Granisle	2,582,418	408,570	2,173,848	772,950	718,909	54,041
Harrison Hot Springs	4,485,508	1,297,297	3,188,211	976,803	831,082	145,721
Hazelton	2,653,514	725,716	1,927,798	490,427	439,147	51,280
Kaslo	3,021,129	1,354,866	1,666,263	769,352	734,007	35,345
Keremeos	3,877,698	1,706,923	2,170,775	876,734	789,151	87,583
Lake Cowichan	7,540,023	3,656,025	3,883,998	1,830,037	1,765,936	64,101
Lillooet	5,917,816	1,235,803	4,682,013	1,100,095	1,081,373	18,722
Lions Bay	2,229,433	99,279	2,130,154	549,560	485,547	64,013
Lumby	3,629,399	750,826	2,878,573	797,825	749,748	48,077
Lytton	1,549,396	346,295	1,203,101	393,817	380,335	13,482
Masset	5,450,388	2,153,175	3,297,213	1,002,833	901,512	101,321
McBride	2,132,761	530,006	1,602,755	646,069	617,794	28,275
Midway	1,985,089	126,556	1,858,533	369,454	334,449	35,005
Montrose	2,523,956	584,232	1,939,724	550,388	523,236	27,152
Nakusp	6,429,460	855,181	5,574,279	1,354,762	1,201,113	153,649
New Denver	2,014,621	531,202	1,483,419	435,725	421,551	14,174
Oliver	8,535,838	3,775,197	4,760,641	2,038,804	1,908,423	130,381
Pemberton	7,135,425	1,336,441	5,798,984	530,847	509,929	20,918
Port Alice	2,243,982	445,781	1,798,201	1,274,844	1,276,127	(1,283)
Port Clements	3,158,030	1,574,925	1,583,105	576,728	536,521	40,207
Port Edward	9,187,296	1,520,592	7,666,704	1,434,495	1,376,477	58,018

SUMMARY OF AUDITED FINANCIAL STATEMENTS OF PUBLIC BODIES REPORTING UNDER THE *FINANCIAL INFORMATION ACT* FOR THE YEAR ENDED DECEMBER 31, 1988 — *Continued*

(Unaudited)

	BALANCE SHEET			OPERATING AND FUND STATEMENTS		
Villages — *continued:*	Assets	Liabilities	Equity	Revenue	Expenditure	Surplus
Pouce Coupe	4,362,099	1,887,067	2,475,032	868,739	773,673	95,066
Salmo	3,285,421	768,155	2,517,266	887,732	817,038	70,694
Sayward	2,087,397	211,701	1,875,696	408,077	416,923	(8,846)
Silverton	1,288,477	315,140	973,337	286,846	235,805	51,041
Slocan	2,086,543	742,135	1,344,408	420,179	390,967	29,212
Tahsis	6,624,644	1,429,808	5,194,836	1,584,293	1,388,654	195,639
Telkwa	2,064,594	641,298	1,423,296	513,950	454,523	59,427
Ucluelet	6,008,173	507,455	5,500,718	721,669	691,626	30,043
Valemount	5,163,725	1,676,258	3,487,467	1,261,730	1,160,113	101,617
Warfield	3,627,718	226,402	3,401,316	1,144,569	1,063,336	81,233
Zeballos	1,476,376	317,302	1,159,074	503,802	499,862	3,940
	204,446,360	56,483,378	147,962,982	44,487,127	41,690,088	2,797,039
TOTAL MUNICIPALITIES	9,945,102,287	2,273,781,117	7,671,321,170	2,177,327,230	2,136,601,738	40,725,492
REGIONAL DISTRICTS:						
Alberni-Clayoquot	9,415,069	8,013,933	1,401,136	3,383,797	3,276,294	107,503
Bulkley-Nechako	15,864,652	15,120,950	743,702	4,031,379	3,922,726	108,653
Capital	188,929,534	120,243,317	68,686,217	49,955,987	47,207,437	2,748,550
Cariboo	54,267,109	40,782,342	13,484,767	12,640,536	12,421,964	218,572
Central Coast	1,926,720	76,002	1,850,718	272,384	232,989	39,395
Central Fraser	93,632,440	77,397,039	16,235,401	17,400,327	17,253,402	146,925
Central Kootenay	29,813,801	19,032,512	10,781,289	9,894,230	8,897,099	997,131
Central Okanagan	56,840,510	48,191,821	8,648,689	13,204,207	12,771,401	432,806
Columbia Shuswap	28,037,490	21,863,470	6,174,020	6,555,275	6,346,576	208,699
Comox-Strathcona	75,029,026	55.648,561	19,380,465	15,691,283	15,104,292	586,991
Cowichan Valley	42,069,349	25,128,917	16,940,432	12,915,003	11,802,788	1,112,215
Dewdney-Alouett	57,506,811	51,348,325	6,158,486	10,052,601	10,005,862	46,739
East Kootenay	76,916,215	69,123,537	7,792,678	14,484,338	13,934,203	550,135
Fort Nelson-Liard	10,282,771	7,643,031	2,639,740	4,091,085	3,922,329	168,756
Fraser-Cheam	26,302,443	20,334,420	5,968,023	5,975,851	5,772,723	203,128
Fraser-Fort George	67,000,192	62,201,516	4,798,676	13,897,206	13,359,437	537,769
Greater Vancouver	319,845,278	270,830,741	49,014,537	56,136,034	55,517,740	618,294
Kitimat-Stikine	22,055,237	18,404,003	3,651,234	5,051,852	4,967,175	84,677
Kootenay-Boundary	26,424,901	17,523,569	8,901,332	9,338,065	8,858,235	479,830
Mount Waddington	9,798,415	6,204,656	3,593,759	2,522,619	2,500,968	21,651
Nanaimo	102,522,539	75,312,514	27,210,025	22,309,067	21,100,100	1,208,967
North Okanagan	37,544,367	28,777,504	8,766,863	11,243,615	10,444,874	798,741
Okanagan-Similkameen	31,444,492	26,621,783	4,822,709	7,944,768	7,802,691	142,077
Peace River	84,830,865	77,911,469	6,919,396	18,252,326	17,734,927	517,399
Powell River	8,781,156	6,970,686	1,810,470	2,247,283	2,012,413	234,870
Skeena-Queen Charlotte	26,657,657	25,946,741	710,916	4,903,215	4,897,587	5,628
Squamish-Lillooet	20,964,778	19,900,875	1,063,903	3,783,916	3,676,535	107,381
Sunshine Coast	22,641,043	10,323,932	12,317,111	6,353,001	6,260,951	92,050
Thompson-Nicola	76,763,346	72,141,313	4,622,033	21,296,531	20,338,350	958,181
TOTAL REGIONAL DISTRICTS	1,624,108,206	1,299,019,479	325,088,727	365,827,781	352,344,068	13,483,713

NOTE

The figures on this schedule are a summation of the various local government funds. No eliminations have been made for inter-fund transactions. The operating statements for municipalities do not include taxation collected for other governments (eg. school, hospital, British Columbia Assessment Authority, Municipal Finance Authority and other) but do include taxation for regional district purposes. The financial statements of individual municipalities and regional districts may be requested. (See introduction).

SUMMARY OF AUDITED FINANCIAL STATEMENTS OF PUBLIC BODIES REPORTING UNDER THE *FINANCIAL INFORMATION ACT* FOR THE YEAR ENDED MARCH 31, 1990

(Unaudited)

(Thousands of Dollars)

	BALANCE SHEET			OPERATING STATEMENT		
	Assets	Liabilities	Equity	Income	Expenditure	Net Earnings (Losses)
OTHER PUBLIC BODIES:						
British Columbia Housing and Employment Development Financing Authority	1,553	995	558	195	2	193
Legal Services Society	4,903	4,394	509	33,092	33,149	(57)
GRAND TOTALS	6,456	5,389	1,067	33,287	33,151	136

NOTE

Included in this summary are only those reporting entities that are not reported in the summary statements of section F. Totals are shown only to give the reader an idea of the scope of other public bodies reporting under the *Financial Information Act*. The financial statements of these entities may be requested. (See introduction).